



# College AND UNIVERSITY Business

**DECEMBER 1952: Budget Making • Managing and Accounting  
for Funds • Record Forms to Expedite Procurement • When  
Operating a Laundry • Design for Library and Union Building**



## Only Honeywell has this "magic" ventilation control that helps stop classroom shivers!

IT'S NOT ALWAYS this easy to see when a student is uncomfortable. But if you have a slow-acting ventilation system, one that allows temperatures to "lag" behind the thermostat—chances are your students may be uncomfortable even if they don't show it!

Now, the remarkable new Reset Relay, made only by Honeywell, prevents this cause of classroom shivers through instant control of the ventilator, and keeps room temperatures from "seesawing." This swift, dependable operation—almost magical in accuracy—keeps temperatures *constantly comfortable*, even in coldest weather!

This is but one example of Honeywell's *better* temperature control. Today, in hundreds of schools, Honeywell

systems are providing the level temperatures, adequate fresh air and proper humidity so essential to proper classroom environment. And Honeywell controls have been proven to be *more accurate, more dependable!*

Whatever your requirements—electronic, electric or pneumatic controls for heating, ventilating, hot water, and refrigeration equipment—Honeywell can meet them—and also offer you the valuable technical advice and service of an experienced staff located in 91 key city offices from coast to coast.

So whether you're modernizing or building a new school, call Honeywell. Or for a copy of the booklet "Honeywell Control Systems for the Modern School," write Honeywell, Dept. CB-12-28, Minneapolis 8, Minn.

*Now...  
constant  
comfort  
in any  
weather!*



Whether your school is old or new, you can install this Reset-Relay—the finest pneumatic control ever developed. (Shown above under the Honeywell Gradustat.) It can be used on pneumatic heating, ventilating or humidity systems—wherever a close control of temperatures is desired. It reduces temperature "lag" by 90%, gives greater stability with no "hunting" or "cycling," and allows you to keep the temperature constant no matter how severe or mild the weather.

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SPECIALTIES CO., INC.  
plumbing wholesalers



Pittsburgh's "Golden Triangle," formed by the junction of the Allegheny and Monongahela rivers, was so named when fabulous coal and steel fortunes were made there. Through the years the area at "The Point" became a commercial slum, but today it is a preview of the Pittsburgh of tomorrow.



## FROM SQUALOR TO SPLENDOR

GATEWAY CENTER, being erected by the *Equitable Life Assurance Society* in Pittsburgh's Golden Triangle, is the largest single project in the transformation of an area of ugliness into one of great beauty and increased business housing. Three stainless-steel-clad office towers on 23 landscaped acres facing the new Point Park are the first of eight to be erected. Occupants of these three modern struc-

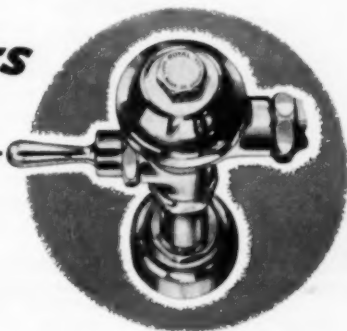
tures are served by the largest air conditioning system in the world. More than 6,000 room units provide cooling equal to that produced by melting 9 million pounds of ice daily. This system is typical of the many efficiencies. To have had its Flush Valves chosen for installation throughout all these buildings is a source of pride to SLOAN, and another preference that explains why...

more **SLOAN Flush VALVES**  
are sold than all other makes combined

SLOAN VALVE COMPANY • CHICAGO • ILLINOIS

Another achievement in efficiency, endurance and economy is the SLOAN *Act-O-Matic* SHOWER HEAD, which is automatically self-cleaning each time it is used! No clogging. No dripping. When turned on it delivers cone-within-cone spray of maximum efficiency. When turned off it drains instantly. It gives greatest bathing satisfaction, and saves water, fuel and maintenance service costs.

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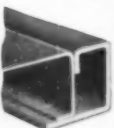
Rugged 5-knuckle hinges, with  $\frac{3}{16}$ " semi-recessed pins, are made of 14-gauge steel, built welded and bolted into place.

#### GREATER SECURITY



Only Medart Lockers have this patented pick-proof "dual latch" mechanism concealed in the lock rod channel. It's pre-locking, positive in action whether door is slammed or gently closed.

#### STURDY BOTTOMS



Built to take brutal punishment—won't break or sag. Full  $\frac{1}{4}$ " flange of bottom is tied solidly to steel frame. Compare this feature with ordinary lockers!

Compare Them  
for **DURABILITY**  
**SECURITY**  
**TOP VALUE**

#### STRONGER

Entire frame—top, bottom and sides—is channel-shaped steel electrically welded into a single solid, rigid unit that stays square and true.



#### ADJUSTABLE LEGS

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# College AND UNIVERSITY Business



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Published monthly by The Nation's Schools Division, The Modern Hospital Publishing Co., Inc., 919 North Michigan, Chicago 11, Ill., U. S. A. Otto F. Ball, president; Raymond P. Sloan, vice president; Everett W. Jones, vice president; Stanley R. Clague, secretary; John P. McDermott, treasurer. Copyright 1952, by The Nation's Schools Division, The Modern Hospital Publishing Co., Inc. Acceptance under Section 3484, P.L.&R., authorized. Published on the tenth of the month of the date of issue. Change of address should be sent thirty days in advance of publication date.

Vol. 13, No. 6, December 1952

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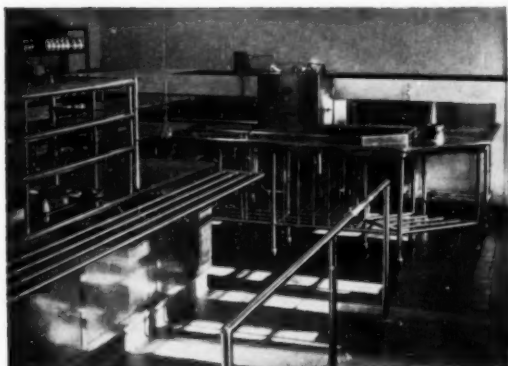
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# IDEAS

## from PROMINENT FOOD SERVICE INSTALLATIONS

**Famous Phillips-Exeter Academy features Blickman-Built equipment with novel heated serving shelves**



**STAINLESS STEEL DISH TABLES** (against wall) — small compact unit designed for efficient operation. Raised rolled rim prevents spilling of liquids on floor. Note all-welded stainless steel understructure and pear-shaped feet, which are adjustable. Cafeteria counter at left has cantilever brackets supporting plate glass shelves. This construction eliminates obstructions, leaves counter space free and minimizes dish breakage.

**STEAM-HEATED SHELVES** feature this stainless steel serving counter in Dunbar Hall. Loaded dishes placed on the shelves are kept hot and palatable while awaiting pick-up by waiters. Note the highly-polished, sanitary stainless steel surfaces. In the years to come, they will remain as bright and clean-looking as they do today.

● Phillips-Exeter Academy in Exeter, New Hampshire, renowned New England school, seeks every modern facility for the well-being of its students. The food service installations in Dunbar and Webster Halls reflect that policy. All welded, heavy gauge, stainless steel construction was selected for long service life and perfect sanitation. Every Blickman-Built unit was planned for labor-saving efficiency and for serving appetizing foods. Typical are the steam-heated serving shelves shown below — designed to keep loaded dishes hot and palatable. In terms of durability, sanitation and economical operation — it pays to invest in Blickman-Built food service equipment — the finest made.



**SEND FOR ILLUSTRATED FOLDER** describing Blickman-Built Food Service Equipment—available in single units or complete installations.

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2812 Gregory Avenue, Weehawken, N. J.

COFFEE URNS

STEAM TABLES

FOOD CONVEYORS

SINKS

WORK TABLES

# Questions and Answers

## Soil Conditioners

**Question:** Are soil conditioners practical for campus use?—S.D., N.Y.

**ANSWER:** It is our experience that soil conditioners are practical for campus use where the soil is excessively heavy and where they can be incorporated into the soil before planting time. When plants have become established we have not found a satisfactory way of getting soil conditioners mixed into the soil without existing plants being disturbed. We have not been using soil conditioners long enough to know what the long-time effects or reactions will be but, with the short-time experience we have had, we have had good results where they have been applied to heavy soils.—G. WILLIAM LONGENECKER, *professor of horticulture, University of Wisconsin.*

## Bookkeeping Machines

**Question:** In setting up a machine bookkeeping installation, how can we make certain that the machine fits the system?—P.R., Md.

**ANSWER:** Any of the standard bookkeeping machines on the market will perform the normal bookkeeping functions of a college. Among these functions are budgeting control, disbursing and check writing, pay-roll procedures, records of endowments and investments, keeping of students' accounts receivable and other income, and preparation of reports. Bookkeeping machines are very limited as to statistical jobs. The machine companies have men in some sections trained in college work who are especially qualified to lay out the forms and work with a college officer or public accountant.

First consult the new "College and University Business Administration Manual" and decide what reports the system must produce. Design the system to produce the information. Be sure the budget is designed so that it will coordinate with the system and the reports.

A good machine man will make a layout of the system with the least

number of changes on bars and stops. (See "Accounting Manual for Colleges" by Gail A. Mills and "Proceedings of the Southern Association of College and University Business Officers, 1945," p. 57.)—J. HARVEY CAIN, *accounting officer, Board of Higher Education, New York.*

## Government Contracts

**Question:** Should the purchasing phase of government contracts be kept completely separate from regular university purchasing?—D.F.F., R.I.

**ANSWER:** The answer to this question will depend upon the degree to which purchasing is recognized and is functioning as a centralized procurement agency for the institution.

The purchasing office is a permanent part of a college administration, and all of its activities contribute to the experience and value of its staff and the completeness of its records. An asset has been created for future use. If government contracts should decrease or cease altogether in a particular institution, the competence acquired by a separate staff recruited for that activity alone would be lost.

If it is assumed that a centralized purchasing department is staffed with trained, competent and experienced personnel, that it has files of catalogs and pamphlets, records of sources of supply, quotation files, price information, commodity data, and an efficient purchasing procedure, it would seem

that an effort to duplicate such facilities and set up a separate department of procurement for government contracts, or for any other phase of procurement, would serve no purpose.

On the other hand, if purchasing is carried on only as a casual function performed by those with other duties, an adequate and efficient setup would seem to be necessary to fulfill the institution's responsibility in connection with government contracts. The new agency would presumably be created because of a recognized need for greater efficiency. Such recognition might, and perhaps should, lead to the absorption by this new unit of the total purchasing function.—GEORGE FRANK, *manager of purchases, Cornell University.*

## Salt Glazed Tile

**Question:** What is the advantage of a wall with salt glazed tile?—L.G., Colo.

**ANSWER:** Salt glazed tile is the maintenance man's friend. It is not only durable but has a low maintenance cost as it never requires painting and can be easily cleaned with soap and water. When it is used as a wainscot it effectively takes care of the old problem of footprints caused by the student's backing up to and hoisting first one foot and then the other up and against the wall.

Its other advantages are that it can be had in pleasing colors and is uniform in size. This uniformity of size permits stacked joints as well as running joints. Some architects prefer stacked joints especially in contemporary buildings. This is an advantage over vitreous tile because vitreous tile is so uneven in size that it is not possible to get a pleasing job using stacked joints.

The first cost of glazed tile may run as high as one-third more than a good painted plaster wall. However, in public buildings it is worth the difference if the first cost can be absorbed.—SAM BREWSTER, *director, department of buildings and grounds, Alabama Polytechnic Institute.*

**If you have a question on business or departmental administration that you would like to have answered, send your query to COLLEGE and UNIVERSITY BUSINESS, 919 North Michigan Avenue, Chicago 11, Ill. Questions will be forwarded to leaders in appropriate college and university fields for authoritative replies. Answers will be published in forthcoming issues. No answers will be handled through correspondence.**

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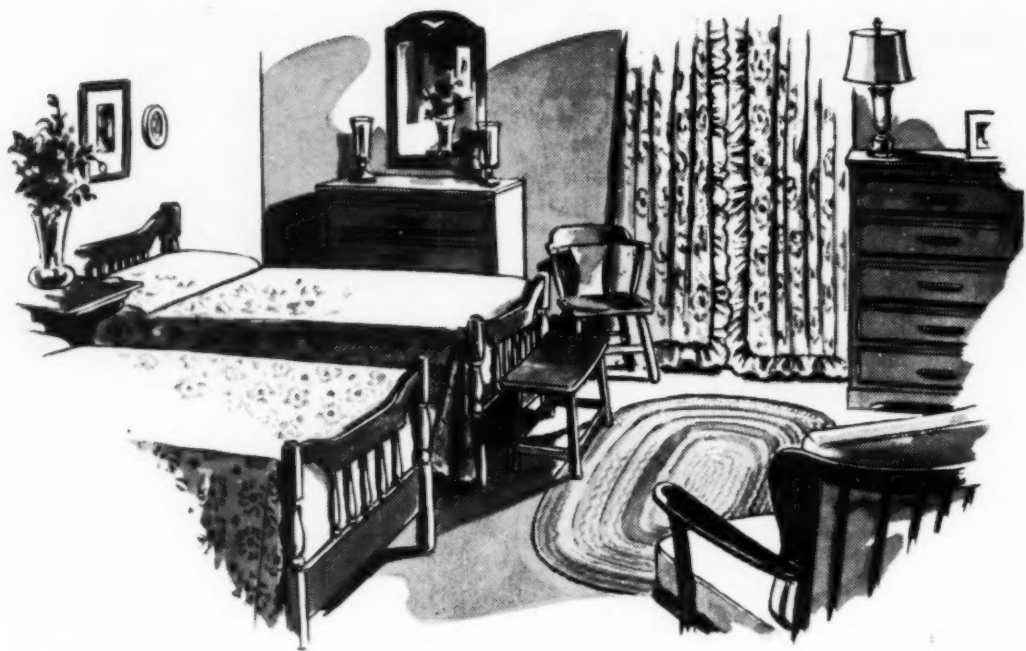


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Loudest cheers of all come from students, who see in "Colonist Craft" mellow hospitality that helps make college surroundings seem more home-like!

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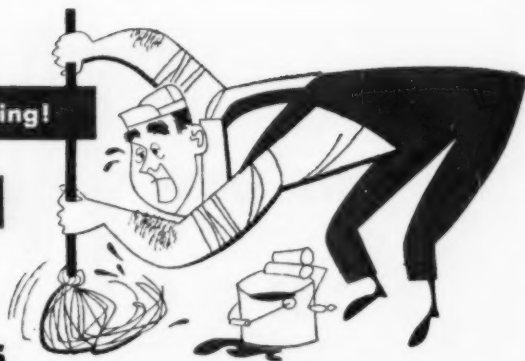
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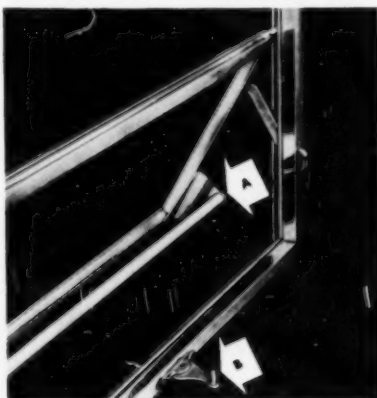
Simple and effortless for even the youngest child! Smooth aluminum alloy bar takes the place of slower turning operator. Reduces window operation effort to an absolute minimum. No maintenance, no adjustments ever!

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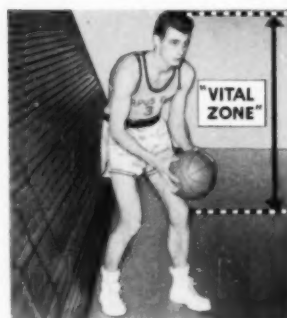
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**MODULAR**  
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**BALTIMORE 23, MARYLAND**

## HOW SHOULD A COLLEGE ANSWER COMMUNITY CRITICISM?

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A COLLEGE RECEIVES TWO KINDS OF CRITICISM—INFORMED and uninformed. The first kind is useful; the second may be damaging. I am not sure that a great deal can be done by answering uninformed criticism directly. The dilemma is that if a college or school is attacked unfairly by bigots, professional anti-Communists or organized Americanists, any direct answer is bound to help the attackers, who could not exist or gain the slightest attention if their charges evoked no response from serious people. In such cases, a reply merely dignifies the scurrilous and encourages the attackers. On the other hand, if the school or college makes no reply, alumni of the college, parents and other people in the community wonder why nothing is said.

I believe that the community has a perfect right to know the policies and programs of any institution where young people are taught, and I believe it is the duty of boards of education, boards of trustees, superintendents, principals and college presidents to make clear to the public the principles and practices of their institutions. However, I also believe that boards of trustees and boards of education must never allow outside pressure to challenge their right to administer the educational systems for which they are responsible. If individual faculty members are attacked, the decision as to whether or not the individual is a fit member of a college faculty must be made in terms of his fitness to teach in the college or school and not in terms of accusations made by hostile groups.

There are three important cases by which this principle is demonstrated. The first case is that of Harvard University in 1949. A member of the Harvard alumni demanded, as the price for his continued financial support, some disciplinary action against members of the Harvard faculty with whom he disagreed. Grenville Clark of the Harvard Corporation informed the alumnus, and in doing so informed the general public, that judgments regarding the integrity and worth of individual faculty members at Harvard were made by the administrative officials at Harvard and that the university could never consider threats of withholding financial support as affecting the attitude of Harvard to its faculty.

The second example is from the University of Chicago, where a committee of the state legislature proposed an investigation of the faculty and student body in 1949, following accusations of radicalism against the university. Chancellor Hutchins told the legislative committee that the members of his faculty were honest

and competent scholars and were serving the state and the general public by presenting college students with all ideas useful in understanding their own society. It is in this way, said Mr. Hutchins, that the university can serve its true function.

The third example is from the school system in Scarsdale, N.Y. The Scarsdale schools were attacked for having certain books in the library and certain speakers on the premises. The board of education, with a large group of citizens in the community, declared flatly that it would not go back on the American principle of allowing freedom of speech and freedom of learning in the Scarsdale school system and explained its policy to the citizens of Scarsdale and to the general public through a printed statement given to the press.

The common factor in the answer given by Harvard and the University of Chicago lies in their appeal to the principle of democratic education. Anything less than an appeal to principle is both ineffective and unworthy of an educational institution. In the experience of educators around the country, it is futile to begin answering specific charges made by groups hostile to democratic education since this simply feeds the need of such organizations for fresh material to prolong the controversy.

Every college is part of the wider community of scholarship and learning, as well as of the more immediate community of graduates, students, friends and those who live near by. It is therefore responsible for sustaining the ideals of free scholarship and learning, sometimes in the face of opposition from the immediate community. "It is an essential part of good educational policy that a college ask for no orthodoxy in its teachers as to religion, politics or philosophical theory. If it were otherwise, teaching would be done not by the faculty but by the governing board of the institution. The teacher would be a mouthpiece for the preconceived philosophy of the institution rather than a seeker for the truth about problems in his field of learning."\*

At the same time, it is the duty of every school and college to keep its total community well informed as to its policies and program by a constant flow of information and interchange of opinion. In the event of an attack, it is too late to begin asking for the cooperation of a community that neither knows nor understands the educational institution it is called upon to support.

\*From statement of board of trustees of Sarah Lawrence College, Jan. 18, 1952.

# Looking Forward

## Television?

TIME IS RUNNING OUT FOR HIGHER EDUCATION IN its plans for educational television. On April 12, 1952, the Federal Communications Commission allocated 242 channels for educational television, but stipulated that these channels would not be reserved after June 2, 1953.

A recent recap of the situation reveals that 86 colleges and universities, 30 school systems, and five medical schools are producing television programs to carry on their work, but as of Oct. 15, 1952, only 12 applications had been presented to the F.C.C. for construction permits to operate stations.

Commenting on this situation at a meeting of the New York State Television Institute, Dr. Alan W. Brown, president of the Colleges of the Seneca, stated: "It took educators 30 years to use the motion pictures for educational purposes, 15 years for them to use radio as a medium, and it has already been seven years since T.V. hit the scene. Only now are we getting together to consider the problem. Let us then waste no more time in utilizing the educational opportunities available to us."

The Fund for Adult Education of the Ford Foundation has allocated \$4,000,000 "to help finance construction and programming of noncommercial educational stations." The purpose of this grant is to provide a practical solution to the problems of television as an educational medium. With the aid of these funds, efforts are being made to determine the ability and willingness of educational institutions and others to construct television stations. Also, study is being given to the problem of developing high-quality program material, perhaps through some central program facility. The problems are complex, and the costs of telecasting high.

Desirable as educational telecasting may be as a teaching medium, somebody has to pick up the check. Speaking on this subject, a college business manager recently commented: "Right now many business managers are getting gray hairs over the pressure being brought to bear on them to build T.V. stations. This may be okay for large schools with plenty of money, but most schools should not, even if they could. It is bound to jeopardize the financial stability of the whole educational program."

One may not agree entirely with this skeptic, but it must be admitted that careful analysis is necessary

before the construction and programming of a television station are launched. If \$250,000 can be considered as a minimum cost for constructing a station and \$50,000 as a minimum annual operating cost, as most experts agree, then it is easily understandable why a college business manager gets the jitters.

The pressures from commercial telecasters are so strong that it is not likely that the F.C.C. will extend the reservation time for the 242 channels for noncommercial stations. Time is of the essence if education is to seize this opportunity, but hard cash must provide the answer.

## The Manual!

AT LONG LAST, THE FIRST TWO VOLUMES ON "COLLEGE and University Business Administration" is now a reality. The American Council on Education is to be commended for bringing to fruition the diligent efforts of a committee of college business administrators who have worked for more than seven years to make this book possible. The committee also received assistance from the Commission on Financing Higher Education and the American Institute of Accountants.

It can be considered heresy for a college business administrator to consider operating his office without following the principles outlined in this new book, already known as the bible of college business administration. The book was developed with utmost care and represents both professional competence and genuine scholarship.

Volume I of "College and University Business Administration" is the only definitive book in its field to be published in the last 17 years. It enumerates 16 basic principles of college and university business administration and includes much of the material (completely revised) issued in "Financial Reports for Colleges and Universities" published in 1935 and long out of print.

Much of the value of Volume I will be lost if Volume II is not soon forthcoming. The next volume must not depend for its completion on the marginal time of busy college administrators. Necessary funds must be obtained to assure the employment of a research associate and the completion of the second volume. It will deal with all other areas of college administration and will complete the work of the national committee that began its labors so many years ago.

A study of the literature on budgetary theory, practice and procedure for colleges and universities was one of the projects sponsored by the Commission on Financing Higher Education. For this study, periodicals were examined for pertinent articles; various bibliographies were studied (particularly those compiled by J. Harvey Cain and Lloyd Morey); the proceedings of the professional associations were read; the authoritative books in the field, such as those by Arnett, Morey, Russell and Scheps, were consulted; reports of surveys by Morey, Stewart, Kettler and Klein were examined; a thorough search for theses and dissertations was made throughout the country, and, finally, the literature in allied fields was scanned. The best of this material was copied and collected into one volume. To this compendium was added a summary, a bibliography, and appendices, to make up the report to the commission. It was a fairly thorough study, although no claim was made that all available information was included.

## THE BUDGET

*Theory, practice  
and procedures  
in colleges and  
universities*

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A BUDGET IS A MANAGERIAL TOOL designed to keep expenditures within income. As a tool it is subject to all the limitations of those who use it, as well as to its own inherent limitations. If used by the inept, it can be damaging. If used by an expert, it can be invaluable.

Budgets are in effect in almost every college or university, regardless of size. This mode of control and planning is used far more widely in institutions of higher education than in commercial enterprises, or even municipalities. A thorough understanding of the budget is therefore essential to every department head, college dean, president, business administrator, and trustee.

Physically, the budget is an actual list of proposed expenditures by function and administrative unit. It thus is the actual dollar embodiment of the educational philosophies of the president and governing board. It is the financial expression of the policies of the institution for the year.

The formulation of the budget begins in the early fall or early winter (depending on the budget calendar) with preliminary discussions of policy. Is the budget to be increased? If so, where and how much? Is it to be reduced? Where? How? How much? Are there to be new courses offered? New departments? Or are some to be dropped?

After these questions have been tentatively answered, the policy is

tentatively set. This tentative policy is sometimes approved by a committee of the governing board, but sometimes only administrative approval is required.

It is customary to notify all department heads of the policy at the time their detailed budgets are requested. Such a request for budgets usually emanates from the president's office, although the forms for recording those requests may come from the business office.

### PARING IS NECESSARY

At this time the business office makes its detailed estimate of institutional income as well as its estimate of its own requirements. All budget requests are returned to the business office for checking, both for adherence to policies and agreements and for arithmetical accuracy. The preliminary budget is then formulated into a tentative budget. This is sent to the president. Usually paring of budget requests is necessary. This is usually accomplished by the president, the business manager, and the department heads in conference.

After agreement is accomplished internally on the budget, it is then presented to a committee of the governing board or the board as a whole. It is the president's duty to present, defend and sell the budget, but he should have his controller or business manager present to assist him. The budget as presented to the governing board

should be a summary budget, by function. The board is a policy group, not an administrative body, and the members are therefore interested in the "performance" type of report, not the details. But the members of the board should be most interested in the figures, as the embodiment of the educational policy of the institution.

At this point, procedure varies. Most state controlled institutions, after approval by the governing board, must take this tentative budget to state authorities for approval. It may be to a legislative committee, a budget board, or directly to the legislature. After the legislature has made appropriations and the governor approves, the internal budget is reset to fit the approved appropriations.

After approval, the budget becomes the fiscal plan for the ensuing year. It should not be exceeded except by written approval of the president at least. It will of necessity, however, have to be revised from time to time as actuality and estimate vary. Such revision may or may not require board approval. But at least such revision should require formal administrative conference and approval, and major changes should go to the governing

<sup>1</sup>The Commission on Organization of the Executive Branch of the Government, Herbert Hoover, chairman, budgeting and accounting. Superintendent of Documents, Washington 25, D.C., 1949. Pp. 97.



board. There is some variance with this customary practice as outlined. Some schools have been experimenting with the idea of having the budget approved only tentatively in the spring. The budget finally would be approved in the fall, after fall session enrollment figures are complete. Such a practice is conservative and has distinct advantages over present practice for privately controlled institutions. Income can certainly be estimated more accurately. Economic conditions are more nearly foreseeable.

However, this practice also can be disadvantageous in that budgeting may degenerate into mere guessing of the financial outcome. It may cause delay in getting out contracts to professors and thus cause faculty unrest. There are other factors to be considered—the danger that such practice may become an excuse for laziness or procrastination, or that it may be difficult to get a quorum of the board in the fall.

#### SOME BUDGET DEFICIT

Budgets usually are presented as balanced products: Income equals expenditures plus contingency funds. However, several schools deliberately or consciously budget a deficit. They refuse to tie their educational program to the limits of foreseeable income. Realizing that the educational program is continuous, but the fiscal year is a reporting device, they set their "goals" beyond, rather than within, the limits of estimated income. It then becomes the governing board's and the president's job to make up the deficit through gifts or gift solicitations. This does not mean that they have to make up the deficit every year—just every few years.

This is an effective device and has produced some of our greatest universities. It also is very dangerous for the average small college. When such a policy is set, full agreement should be obtained from alumni, trustees and faculty. Everyone should realize the implications and dangers involved.

The last mentioned device is, of course, a privately controlled institution practice only. Publicly controlled colleges, as a whole, do not incur or plan deficits, but instead request more money from legislatures or else use reserves to make up potential deficits before such overdrafts become actuality.

The budget is a controlling device, but it is no stronger than the courage

and persistency of its administrators in saying No! The chief weakness in large school budget administration is the same as in the small ones: the plain reluctance to say No. In wealthier schools, some extrabudgetary source or carry-overs or charges to other budgets are permitted. In the less wealthy schools, he who has the gall can too often exceed his budget. However, budgets can be enforced, and should be, without damage to flexibility.

It should be pointed out that while theoretically the business manager is supposed to be the guardian of the budget and the man to say No, he must have the active and actual support of the president and the governing board. Few men in a democratic society have such prestige as to make a refusal stick by their own decision. The enforcing of budget limitations should be cooperative action, but too often business managers must perforce stand alone.

The budget affects all alike, and to have department heads violating channels of communication and obtaining permission to forward their own favorite extrabudgetary expenditures is destructive to morale and good administration. Successful budget administration requires cooperation at all levels.

The best known mechanical method of controlling the budget is called encumbering. Encumbering in a large school usually calls for the entering of the estimated cost of the requisition on the account ledger, correcting on payment of invoice, thus making the free balance in any one account available at any time. Separate budget ledgers also are used to accomplish the same end. Encumbering is utilized in the larger schools, but the majority of colleges, numerically speaking, do not practice account encumbering.

Many schools, including some of medium size, merely add up the requisitions at the end of the month and take them into consideration in all budget and financial reports. This is in effect encumbering. The danger of this practice is that accounts payable, but not requisitions, will be considered. When requisitions are not included, the expenditures to date are understated, and the available balances are overstated. If, however, requisitions are included, this method is effective where purchases are not too numerous.

A report should go to every department head every month or every quar-

ter at least. This report is obtained by the larger schools as a by-product of the accounting procedure through the use of bookkeeping machines. When the books are manually kept, such reports are more difficult to obtain. But it is, nevertheless, an essential of good budgetary practice—and the time spent on such reports is time well spent, as such reports assist materially in controlling the budget. Furthermore, it is only fair to a department head that he be informed every month as to the status of his budget. A department head cannot be held to the budget if he is not informed as to its current status.

#### METHOD USED VARIES

The method of using the budget varies from institution to institution. The method used in large schools includes the integration of budgetary accounts with the financial accounts, encumbering, monthly reports to budget departmental heads, preview of all purchases, and strict accounting in the business office. However, attention is called to the article by Paul Walgren, describing the Oregon system, where responsibility for budget control lies with the departmental heads, and accounts are not encumbered.<sup>2</sup>

The majority of small schools (500 students) and some medium size institutions (up to 6000 students) do not enter the budget on the books of account and do not encumber individual budget ledger accounts. Instead, a copy of the requisition is filed by account number. When the purchase order is issued, the expenditures account is debited, accounts payable is credited, and the requisition is removed from the file. When a budget report is made up, the requisitions are incorporated into the report. Thus, encumbering is on a monthly or quarterly basis rather than on a continuous individual account basis. The free balance can be ascertained quickly in almost any account.

The larger schools, then, apparently have far greater control and information than do the smaller schools, which do not practice detailed encumbering. Most of the authorities cited here take this stand either consciously or unconsciously. However, in all fairness to

<sup>2</sup>Control of Expenditures Within Budget Limitations and Accounting for Budget Expenditures and Encumbrances, Paul A. Walgren, Western Association of College and University Business Officers; proceedings 12th annual meeting, 1950, p. 22.



the smaller schools, it should be pointed out that such control and up-to-the-minute information is often more apparent than real. No big institution can process all requisitions every day, as can a small school. Also, most large institutions must of necessity use control accounts, posted monthly. Therefore, it would seem that efficiency in budget operation depends not on size or technics but on the results. The very elaborate systems required in large institutions are not efficient per se, nor is a small informal system inefficient merely because of lack of size.

In judging the budgetary efficiency of any school, the criteria should not include the elaborateness and complexity of the system. Instead, the question of efficiency should be based on objective observation of the results: Does it work? Do the departments stay within their budgets? Does the budget include object classifications? How current is the information? How soon are the reports out to department heads? Is there any argument as to the applicability of charges? Who has exceeded what budgets? How much and how often? What, how many, and how often are extrabudgetary expenditures made? Who approves?

Budget control by comparison can be just as effective as control by budget account integration, and much less expensive. Of course, in fairness to large schools, it should be pointed out that where millions are involved, budget account integration seems essential and economical. What I object to is the implied judgment of most of the authorities that any other procedures than account integration and continuous itemized encumbering are not good budgetary practices and are per se "wrong." Other methods are effective. It seems to me that effectiveness cannot be judged by system alone; results must be judged also.

Every college, regardless of size, should use a budget. It should be flexible, but lack of strength, not flexibility, seems to be the chief weakness of budgetary practice today. This is true of publicly controlled institutions as well as privately controlled colleges. Properly used, the budget can be of great value in building a great college; improperly or weakly used, it can be a hindrance to progress, a constant irritant, and a managerial tool in name only. We need research



The business officer may need to develop better technics for submitting the performance budget to a legislative committeeman.

in this field to find out how budgeting can be of positive service, particularly as to how to plan, and how to make reality conform to plans.

#### SUGGESTIONS

Certain areas in colleges and university budgetary theory and practice need study or seem to need improvement. A few of these items that apparently could be improved are listed herewith.

*Large State Universities.* Technics of submitting performance budgets to legislatures or legislative committees need to be developed by some institutions. More flexibility needs to be incorporated into the budget. Some of the legal hamstrings that are costing the taxpayers millions in duplicated work, in discounts, red tape, and delays in effectiveness need to be eliminated. There is such a thing as superimposed controls that cost far more than the additional protection

procured. Often the advocates of centralized state authority do not realize the economy and effectiveness of decentralization.

*Large Private Universities.* Better coordination and cooperation between faculty, administration and business office are needed. Methods of using the budget positively, rather than negatively (mere control), should be developed.

*Small State Colleges.* Effective budgetary practice rather than mere mechanical observance of budgets is a real necessity. A functional budget should be used. Release from oppressive and costly duplication of state procedures is essential to efficient procedure.

*Small Private Colleges.* Development of a method of obtaining budget reports as a by-product of keeping the accounts would help matters. Methods of cooperation to enforce the budget need to be developed.

# Faculty Participation in BUDGET MAKING

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THERE IS SOME QUESTION IN MY mind as to whether faculty members really want to participate actively and regularly in the onerous task of budget preparation.

Colleges and universities now face such a serious financial crisis because of inflation and declining income that it is difficult to understand why faculty members would want to get involved in such an unhappy undertaking. However, there is a fairly widespread desire on the part of faculty members to help form budget policy. They seem determined to work toward a budget making system that will guarantee they won't have frustration without representation.

## MONEY DETERMINES POLICIES

At the recent Chicago Conference on Higher Education sponsored by the National Education Association, one of the discussion groups was concerned with the general problem of faculty participation in institutional policy formulation. After several hours of discussion, it became clear that the group, consisting chiefly of faculty and academic officers, felt that sooner or later nearly all institutional policies depend upon money for effective implementation.

The distribution of funds within an institution determines, in the long run, the size, quality and effectiveness of each of the institution's activities.

What are some of the advantages of faculty participation, briefly summarized?

1. Faculty morale is better when it becomes generally known on the

campus that the administration is consulting the faculty in a systematic way in the determination of budget policy.

2. The traditional faculty suspicion of administration motives and actions is greatly reduced when the faculty knows that at least one group of representative faculty members will see the details of the over-all budget.

3. Faculty members, since they are the individuals who serve on the college or university "production line," can supply valuable information and counsel in the preparation of the budget.

4. Faculty members who participate in budget making acquire a new understanding of the difficult policy dilemmas faced by administrative officers at the institution-wide level, thereby bringing about a much better spirit of cooperation and joint endeavor.

5. Faculty participation makes the dean of a college less likely to make arbitrary decisions.

6. The president benefits because the faculty assumes a part of the responsibility for budget policy and decisions. If the institution-wide budget council or committee recommends something that obviously is going to be received enthusiastically—for example, a \$500 salary raise for each person—the president receives most of the credit. But, if it becomes necessary to make the other kind of decision, such as reducing all maintenance and equipment budgets 25 per cent, the president might find it most helpful to be able to explain that the decision was made "in accordance with a recom-

mendation made by the institution-wide budget committee."

## SOME DISADVANTAGES

What are some of the disadvantages of faculty participation in budget making?

1. It takes a lot of time and trouble. Democratic processes are always slow. Administrative offices have to prepare large amounts of information, including statistical studies, to provide the background of facts for group decisions. Maybe that's good, however, since it removes from administrative officers the temptation to make arbitrary decisions without a thoroughgoing study of the problems.

2. Faculty members might make the wrong decisions. You probably have heard the definition of a faculty member as being "a person who thinks otherwise." But respect for any man's honest opinion is a basic concept of democracy, and in these days the concept is perhaps more important than ever before. In any event, the action taken by a faculty budget committee of any kind is subject to review and possible reversal by both the president and the governing board of the institution.

3. Faculty members find it difficult to take an institution-wide point of view because of the concentrated interest each one has in the welfare of his own department. Undoubtedly there is a difficulty here, but the existence of such difficulty only emphasizes the need for procedures that will help faculty members acquire a broader perspective on institutional problems.

Assuming now that faculty participation in budget making is a good thing, what is the best way to go about it?

1. Faculty participation should be assured both at the department level and at the institution-wide level.

2. The plan should be stated in some detail in a statute approved by the faculty senate or other representative group and adopted by the governing board of the institution so that every faculty and administrative officer may understand clearly what procedures are to be followed.

3. All budget recommendations should originate from the departments concerned, with the staff of each department participating with the chairman or head in the formulation of the department's budget request or recommendation. The preparation of the detailed recommendations on such mat-



Faculty participation should be assured both at the department level and at the institution-wide level.

ters as salary rates, promotions, tenure decisions, staff additions or terminations, and maintenance and equipment needs perhaps can best be handled by a committee of three, including the chairman of the department and two elected members.

4. Recommendations of departments within a degree granting college should be submitted to the dean of the college, who should add his recommendations on every item. This step would not be needed in an institution not having separate college units.

5. Recommendations next should go to an institution-wide budget committee or council, for review of the entire budget, including other educational and general functions as well as instruction. It is desirable for the institution-wide committee to schedule a formal hearing for each department chairman and dean, in which he can orally explain and defend his budget request and in which budget committee members can ask questions to clarify issues. Such discussion and consultation are especially important when an adverse decision is impending.

The institution-wide committee then forwards its recommendations, along with the recommendations of the departments and the deans, to the president. Under this plan the department's original request cannot be sidetracked or eliminated at any level—it goes all the way to the president. This reduces suspicions of double-crossing that easily can arise under any other system.

6. The institution-wide committee should include a large majority of faculty members, and three or four administrative officers serving ex officio who can conveniently furnish the factual information about institutional policies and problems that is needed in the making of budget decisions. The faculty members may be appointed by the president from a list of nominations made by the faculty senate or the general faculty. It is desirable for them to serve staggered terms of about three years each. This ensures continuity of policy and at the same time makes it possible over a period of

years for a large number of faculty members to become well acquainted with the institution's financial problems and procedures. The ex officio members may well include the institution's highest ranking academic officer reporting to the president, the chief business officer, and one or two deans. In a university these might be the dean of the graduate college and the dean of the division of the institution that enrolls all freshman students.

This is the skeleton of a plan of faculty participation in budget making that has operated at one institution with considerable success for four years. Working together, faculty members and administrative officers find that their problems are so interrelated that it is rarely difficult to agree upon budget decisions once the facts have been fully developed.

From a paper presented in a panel on budget planning and operation at the 17th annual meeting of Oklahoma Association of College and University Business Officers, 1952, Tulsa.

IN 1935 THE NATIONAL COMMITTEE on Standard Reports for Institutions of Higher Education published the volume "Financial Reports for Colleges and Universities" (University of Chicago Press) which represented the committee's recommended accounting principles and standards for institutions of higher education.

After nearly 17 years, the fact that these principles and standards have been endorsed by educational agencies, associations of business officers, the Council of Church Boards of Education, and, in addition, are being accepted generally by most public accountants auditing and working with the financial records of these institutions, is a tribute to the committee's contribution in the field of accounting for colleges and universities.

There is a definite trend on the part of more and more of our institutions to issue financial reports that follow the recommendations of the committee. This practice is to be commended as it permits the accumulation of comparable factual data regarding them. At the same time, the trend toward uniform reporting will dispel many misconceptions now existing regarding college and university accounting.

#### REPORTS FACTS ONLY

A uniform accounting and reporting practice is, however, only one phase of college financial management. In a broad interpretation, it may be divided into two phases: (1) financial administration of resources, and (2) financial reporting. Each of these phases is essential for sound financial management and they are mutually interdependent. Financial reporting alone cannot ensure efficient management as it can only report the facts and, to a certain extent, interpret them.

In order to determine whether or not colleges have been following financial management practices that might be reduced to a set of standards, I made an examination of the financial policies of 14 small privately endowed colleges located in the Midwest. Whenever possible, present practices were compared with suggested standards, whether these standards were suggested as guides in the field of college finance or in other fields. The results of the study proved to be quite informative and extremely interesting.

## *The principles of college*

# FINANCIAL MANAGEMENT

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It was evident that many of the practices followed in colleges today could be reduced to a set of financial management standards that would be deserving of consideration for adoption by all colleges.

Today, the college that does not have all financial functions of the institution centralized in, or supervised by, one administrative officer is rare. This person generally reports directly to the president of the college, and he is selected for the specific purpose of actively directing and managing the business and physical operation functions of the institution. He generally possesses a college degree and is trained in, or well acquainted with, accounting, economics, business law, public finance, corporation finance, investments and other related subjects in the field of business administration.

Also, the policies and methods adopted by this individual should be shaped to assist in planning the instructional program and in carrying it out, particularly by providing facilities and assuming as much as possible of the burden of administration.

The financial functions of every institution examined in the study are being supervised by a business officer, and all of the officers are following suggested practices.

Periodically, every enterprise must plan for the future, and colleges are no exception. Further, this plan must be

expressed in dollars and cents—income and expenditures.

A budget is the most effective manner in which to present a future plan of operations. Since the president usually is responsible for the over-all operation of the institution, the responsibility for the preparation of the budget belongs to him, even though the mechanical details may be left to the business officer. This practice appeared to be generally in effect.

The preparation of the budget is a democratic process in which all departments of the college are interested, and all contribute definite information to be incorporated. A contingent fund that has been given careful consideration should be provided for the purpose of creating budget flexibility.

#### BECOMES OFFICIAL PLAN

The president should present the proposed budget to the governing board for adoption. Once approved by the board, it becomes the official plan of the college and automatically authorizes any expenditure provided for in the budget and limits expenditures to such authorizations until further modified. These practices are being followed by a majority of the colleges studied.

The budget may be revised periodically, but the same care that was exercised in preparing the original budget should be used in making each



Arthur Samoore discussing with two of his students the value of a worksheet in the preparation of a financial statement.

revision. Furthermore, these revisions should receive the same approval as that given to the original budget.

Since the business officer of the college usually is responsible for seeing that the provisions of the budget concerning expenditures are not exceeded, he should give serious consideration to procedures that will facilitate the control of expenditures. Some of the practices followed are: making the budget an integral part of the accounting system; rendering periodic reports to department heads concerning their budgets, and prescribing a routine that will require the approval of the business office on all purchase requisitions.

#### TRANSFERRED TO RESERVE FUND

At the end of each fiscal year any unexpended balances remaining in any departmental budget may be transferred to a reserve fund and either be appropriated the following year or be used only for emergency items as they arise.

A problem of major and constant concern is that of obtaining the largest possible amount of educational and general income from all available sources, including student fees, earnings of invested funds, and gifts.

In order to reduce the financial burden of students and parents, serious consideration should be given to the idea of continuous financial promotion. Finally, there should be a well organized plan for collection of income to ensure maximum realization and safeguard, and therefore benefit

to the college. The colleges studied in most instances do this.

All expenditures should be classified by fund and not more than five funds should be established, namely: Current Funds, Loan Funds, Endowment and Other Nonexpendable Funds, Plant Funds, and Agency Funds. Expenditures in the current fund should be divided by function, each function divided to show organization unit and, finally, each organization unit subdivided to show object. Most of the colleges studied follow this practice.

No purpose will be served by taking depreciation on plant used for educational purposes, and therefore it is not generally done. However, depreciation should be considered as part of the costs of operating all plant used for auxiliary income producing enterprises or property representing the investment of endowment or other non-expendable funds. To be effective, this depreciation charge should be funded as a replacement fund. While most of the colleges studied followed the suggested practices concerning depreciation, only one funded the charge.

Unit costs, while not popular in a small institution, may become a useful tool in assisting administrators in formulating academic and financial policies for the future.

An excellent way to get the most from every dollar expended is to adopt sound purchasing policies. There should be a centralized system of purchasing under the direction of a central purchasing officer. General sup-

plies and equipment should be standardized whenever possible, while special supplies and equipment needed should meet the specifications of the department concerned.

The purchasing procedure should provide for a check of all purchases against budget authorizations before any obligation is incurred, and final approval on all purchase orders should be authorized by the central purchasing officer. These procedures were being followed in nearly every college studied.

In the matter of providing financial assistance for students, four methods are generally used: remission of fees, remunerative employment, scholarships and loans. All of these methods, except the practice of remitting fees, seem to have proved satisfactory, and these methods are being used by the colleges in the study. The remission of fees is not generally considered good practice because of the financial burden it places on the current fund, but if the privilege is limited to one or two selected groups the burden may be reduced to a minimum.

#### REVOLVING LOAN FUNDS USEFUL

Revolving loan funds from which loans are made from the principal have proved to be most useful. Business methods should be followed in making and collecting loans or in investing funds temporarily not required for loans. The business officer should participate in the selection of recipients of loans and handle collections. A majority of the colleges studied follow this practice.

When considering endowment funds, college administrators must keep in mind that endowment is a fund, the principal of which may not be spent but must be invested for the purpose of producing income. Also, in managing endowment funds, the institution is responsible for safeguarding the fund against loss, investing the funds so as to produce the largest amount of income over a period of years and apportioning the income to the purpose designated by the donor.

Institutional investment philosophies and practices have changed during the





The management of a college's or university's endowment funds must be the responsibility of the board of trustees.

past few decades and an increasing percentage of endowment funds is being invested in high-grade equities accompanied by a corresponding decrease in mortgages and bonds.

#### ADOPT FORMULA PLANS

During the past decade several institutions have adopted formula plans to assist them in the management of endowment funds, and undoubtedly many more will adopt some type of plan in the future. The success of formula plans results from the following advantages:

1. The provision of an unemotional solution to the problem of determining the proper and adequate percentage of common stock to be in the portfolio at any time.
2. The provision for a form of positive control.
3. The provision of forcing a fund manager to take action that will tend to capitalize gains and minimize possible losses.
4. The provision for a higher rate of income, resulting from the sale of stocks when their rate of return is low and their purchase when the rate is high.

While only two of the colleges studied were using a formula plan at the time the study was made, a third has since adopted a plan in the managing of a portion of its endowment fund.

In the actual management of endowment funds, boards of trustees tend to delegate this responsibility to others, but regardless of the type of organization established, the management of the funds must be the full responsibility

of the board of trustees. The organization should operate in a manner that will permit the making of rapid decisions and it should at all times be furnished with all necessary information regarding securities that will permit it to reach objective decisions. The information may be obtained from independent financial counselors, or from an organization established by the college for that purpose.

The pooling or consolidating of the principal of several small funds for the purpose of obtaining a greater diversification of securities seems desirable if care is exercised in the accounting for, and distribution of, the aggregate income of the pool, and gains or losses resulting from the exchange of securities are accounted for properly. The colleges studied in most instances do this.

At some time or another, any college with a sizable endowment fund will be offered the opportunity of investing a part of its endowment fund in some form of business enterprise, the operation of which will be the responsibility of the institution. It would seem advisable for colleges to examine carefully the practice of engaging in business and to reject those activities that are not directly concerned with the educational function.

Also, it would be well for those institutions with tax exempt clauses to avoid any investment which, in the eyes of the public, seems to give an advantage to private enterprise. If this is not done the actions of a few colleges may result in social action against all colleges. Even today, pri-

vate colleges with a tax exempt charter do not enjoy the same privileges which they did a hundred years ago. For example, many private colleges must pay sales taxes and excise taxes while state supported colleges are exempt. This gradual restricting of the clause is likely to continue unless the colleges themselves take the initiative in imposing self-discipline.

Closely associated with the procedure of managing and accounting for endowment funds are the problems of managing and accounting for annuity agreements. While annuity agreements do not appear to be a popular arrangement with many colleges, the experience of some institutions in the study indicates that this is a satisfactory method of increasing college funds if the college is willing to provide adequate facilities for their management and care is exercised in their selection.

#### DUAL OBLIGATION

In conclusion, it is of prime importance for college administrators to remember that colleges are a product of society, operating in an economy in which conditions are changing continually. Hence, a dual obligation rests with those who are responsible for the formulation of policies that are not static.

While it is essential, of course, that administrators be fully cognizant of the effect each change would have on their institution from a financial point of view, as well as be able to anticipate the effect of any policy that might be inaugurated by the college, it is just as important for college administrators to recognize that they may not adopt any policy, regardless of its apparent benefit to the institution, to which a part of society is opposed because the possibility of social regulation or control is ever present.

If a few college administrators insist upon antagonizing certain segments of society, then sooner or later social regulation of all colleges, both public and private, may become a reality. If colleges wish to continue to provide the youth of our nation "with organized educationally meaningful experiences that will prepare him to meet the situations he will later face on his own responsibility" with the degree of independence they have enjoyed in the past, it would seem prudent for administrators to recognize the fact that society can control or destroy colleges as well as it can create them.



The college family should take time to participate in worth-while activities in the local community.

THE SUCCESS OF A SCHOOL'S PUBLIC relations program depends to a great degree on successful relations with students, faculty and staff, alumni, the local community, and business associates.

How do we as purchasing agents or business administrators rate as developers of good public relations with these groups?

Students and parents foot the bills and they have every right to expect that dollars paid for board, room and tuition are returned to them in the highest quality instruction, teaching aids, housing, food and administration which their dollars, augmented by income from endowment and other sources, will permit.

The good will of students is a *must*, and we can do a great deal in developing this feeling of confidence in our respective administrations.

Within the institution it is vitally important that a feeling of good will should carry through between faculty and staff and the business office. Unfortunately, this does not always exist, but a good relationship between departments should be fostered. This development can be accomplished through the wise use of skills and professional know-how. During the past few years, the work of the business office has reached a high professional status. This recognition carries with it the responsibility to exercise these duties wisely and to the good of the college. This can be done by guiding associates through the confusion of red tape prevalent today in obtaining the necessary material and services required in an expanding national educational program.

The primary function of our institutions is the teaching and instruction of students. In the complex pattern of administration necessary to accomplish this purpose, the function of the business office is purely and simply that of a service organization—service to the students and service to the staff, in order that they may realize their objectives.

From a paper presented at the convention of the National Association of Educational Buyers, Washington, D.C., 1952.



To ensure

## GOOD PUBLIC RELATIONS

IRWIN K. FRENCH

Business Manager  
Wellesley College, Wellesley, Mass.

Any attempt to elevate the position of purchasing agent or business officer beyond this point will defeat these aims and objectives and can only be desired because of a false pride. Therefore, with their associates, business officials should clothe themselves with a spirit of helpfulness, an appreciation of the proper relation of their job to the whole, and an understanding of the other fellow's problems.

Of considerable importance to any college or university are the sons and daughters who finally achieved the right and privilege of moving the tassel on their cap to its proper position, thus qualifying them as members of an alumni association. Merely on the basis of what they received while in college, in return for what was paid, little consideration should be given to their thoughts and reactions to any college program that might be planned or attempted. They receive full value and more in return for their contribution to the operating expenses of the college.

However, today we in the colleges look toward those who have received their degrees as a major source of income and as a group that will recommend well qualified students to the campus. Rapidly disappearing are the days of the huge fortunes that have founded so many of our institutions. We look to our alumni for that additional flow of funds necessary to ensure continued operation. The support of loyal graduates may postpone forever the need of government aid and its accompanying evil of federal supervision.

With the important spot alumni hold in the economic life of the college, both now and in the future, it behooves us all to perform our duties and administer our affairs in such a way that they will have confidence that their contributions will be wisely spent and competently managed. This does not mean that they have the right to dictate how the college should be run, but it does mean that they have the

right to a clear and informative accounting of the funds they have contributed.

Therefore, those who have the responsibility of guiding the expenditures of college funds can ensure the continued good will and support of alumni through the exercise of diligence and care. In contacts with alumni, the business officer should let them see that he realizes the seriousness of the trust vested in him and that he has a thorough knowledge and understanding of his responsibilities.

#### TOWN-GOWN RELATIONSHIPS

Happy is the college that can boast of amiable and friendly relations between town and gown. There are numerous reasons why hostility exists between the two. Taxation is a frequent reason. Few object to tax exemption on property used strictly for educational purposes, but considerable feeling can be aroused over the exemption of houses rented to staff members and real estate used for business purposes. The college expects community service in the way of adequate fire and police protection; an attractive community to which prospective students, parents and friends can come; good roads and sidewalks, and satisfactory sewage and water systems. This puts a heavy burden on the taxpayers and if they can see that the tax bill is shared in some way by the institution a forward step has been taken. This can be accomplished by the college's paying a fair share of taxes on income producing property and by contributing from time to time to community benefits, such as road projects benefiting the college, fire-fighting equipment, and water system.

Personal relationships with townspeople should be built up and improved by all members of the college family. They should take time to participate in worth-while local activities and be active members of local service clubs, the church, the Legion, and the like.

Care should be taken to refrain from building up the feeling that the college is trying to run the town. For this reason, it is well for business officers to consider carefully before agreeing to serve as selectmen, trustees or council members. Too often they must request improved services, and membership on boards authorized to approve these requests could well bring on the charge of undue influence and favoritism.

## • Defense Against Bombing

**ROBERT W. PARTRIDGE**

Director of Activities  
Wilkes College, Wilkes-Barre, Pa.

MANY COMMUNITY COLLEGES ARE located in areas that have little strategic value and therefore are not target areas in case of enemy attack. However, the area, while not of primary importance, may be located so as to be a dumping ground if enemy pilots have been diverted from their original target. Too, it is possible that smaller, less strategic areas may be mistaken for target areas.

The greatest need for a defense program in the small community is for it to be prepared to send aid to large industrial areas which are the real targets. In this case, preparation must be directed toward rescue work, evacuation, first aid, and the task of feeding and sheltering victims of the atom bomb or of any other type of catastrophe.

The main job, then, entails preparing the school personnel (students, faculty and administration) and the physical aspects of the campus for any contingency. The job goes a bit farther, however. Being closely affiliated with the community, the college must, through students, newspapers and radio, carry preparation into the homes. If the community itself is sponsoring a defense program, a device should be set up to assure an exchange of ideas between college and community. Thus, the purpose of a college civilian defense program is to train students, faculty, administration and maintenance personnel to take an active part in planning and carrying out, in an efficient manner, the principles of civilian defense at school, in the home, and in the community.

The program should come under the direction of one man who acts as coordinator. When community preparations are taking place, the coordinator should act as a liaison agent between school and community.

A defense council made up of faculty members will need to be appointed and regular meetings held to bring into close coordination all phases of the program. Members of the defense council should be charged with the responsibility for the general phase of training as well as with the more

specific jobs involved in fire-fighting and construction work, rescue work, evacuation, emergency medical service, provision of food and shelter, and reading and interpreting Geiger counters.

Each building on the campus will become the responsibility of a faculty member. He will be responsible for the orderly evacuation of personnel from buildings to bomb shelters. He also will be responsible for readying the building for attack.

The training program can be carried on both within and outside the curriculum. Hygiene and physical education classes can be used to teach the theory as well as the practical aspects of first aid. Students can be made conscious of the location of bomb shelters by signs posted in conspicuous places.

Training films can be shown at times when students and townspeople can view them conveniently. The school paper, local papers, and local radio stations can carry announcements.

The small college is in no position to purchase vast amounts of equipment, but picks, shovels, iron bars, buckets and sand can be purchased and the rest of the equipment improvised.

When the training program has reached a state of readiness, a mock air raid drill can be held. If time permits a battle problem can be prepared, which calls for simulated injuries, damage to buildings, radioactive areas, and such things. These problems will point up existing weaknesses, and further training can be invoked.

Training preparations should be made for a surprise attack, an impending attack and, of course, the aftermath of an attack.

The main points to stress in training are (1) efficiency in carrying out the program, (2) avoidance of panic, and (3) the training of as large a group as possible. Information regarding what modern bombs can do and what they can't do also should be made known.

In these days when cold war is so closely affiliated with a shooting war, it is mandatory that we be ready for what we hope may never come.

To expedite the process of procurement, use the right

## PURCHASING RECORDS and FORMS

WITHOUT PRINTED FORMS IT WOULD be difficult to operate a modern business. The U.S. Department of Commerce has listed 8058 industrial and commercial failures for 1951.<sup>1</sup> According to Griffith M. Jones,<sup>2</sup> the greatest underlying factor in the cause of business failures is incompetence (46.1 per cent). Income and social security tax laws have forced thousands of small companies to keep records and in so doing they have learned how to make money. Failure of any businessman to heed the legal expression, "Put it in writing," may have ominous consequences.

To the businessman forms are tools. The purchasing agent uses forms daily in requesting information from his suppliers; conversely, he receives them from his suppliers conveying information on supplies. In addition, he receives forms daily from various departments of his institution; he often is requested to help design a form and then arrange to purchase it.

Every purchasing department uses at least a requisition and a purchase order form or a combination of both. Most institutions use many more than this minimum to expedite the process of procurement and follow it through into the records of receiving, using and accounting departments. The number of forms used will depend on the size of the institution and the specific requirements of the purchasing department. The creation of too many forms should be avoided; they are a means to an end and not an end in themselves.

In planning forms for a department, one way to keep printing costs down to a minimum is to establish two categories, internal and external.

Internal forms are those used only within the department or institution.

From a paper delivered at the convention of the National Association of Educational Buyers, 1952.

<sup>1</sup>Survey of Current Business, U.S. Dept. of Commerce, February 1952.

<sup>2</sup>Jones, Griffith M., Why Do Businesses Fail, Dun's Review, March 1952.

### W. H. HERBERT

Purchasing Agent  
Ohio University

They may be classed as temporary or permanent. Temporary forms are those that can be reproduced on standard sized sheets 8½ by 11 or 8½ by 5½ on a duplicating machine. For the most part, they are temporary, used once and discarded. Permanent forms are used when special rulings or permanent records are required; they can be economically printed on standard paper sizes.

External forms are those that go out from the institution and can be classed as departmental and public relations forms. These should be appropriately designed and printed on good stock, as they represent the institution in its relations with the public.

### INVENTORY OF FORMS

For inventory purposes forms should be given an identifying number. Each department of the institution using printed forms should have its own letter, using numbers to distinguish the form within that classification. A register, in the form of a three-ring binder, should be provided to record the history of each form, thus eliminating the possibility of duplicating numbers.

Forms should be stocked neatly on shelves in a closed cabinet and arranged in such a way that a quick inventory can be taken. A perpetual inventory record card should be set up for each numbered form and a person in the office should be placed in charge of keeping the records up to date and a minimum of stock on hand. Withdrawals should not be allowed except on a requisition or memorandum to the person in charge. Inconvenience and extra costs are the price one pays for rush printing jobs such as a six-part snap-out purchase

order form which requires three months' delivery.

In planning a new form consideration should be given to all phases of the routine through which the form passes. All persons having any responsibility for the form should be consulted for suggestions. Some forms can be mimeographed and given a trial run before final adoption is made. Although no two institutions will use exactly the same makeup and wording, there are certain classes of forms that maintain similar features no matter what institutions use them, such as the purchase order and requisition forms. With slight changes many forms used by one institution could be used by others for identical jobs.

In a study made by the National Association of Purchasing Agents<sup>3</sup> of several hundred purchasing forms submitted by utilities, banks, insurance companies and colleges, it was found that the practice of good form design, which is the basis for economical purchasing, was frequently absent. Such considerations included: (1) standardization on a minimum number of basic form sizes; (2) form sizes that will cut without waste from standard paper sizes; (3) size and layout that can be printed economically on standard press equipment; (4) use of a minimum number of grades, weights and colors of paper.

The test of any proposed form is its historical importance, the useful purpose to be served, and whether that use justifies its cost; for example, the justification of snap-out forms. One method used by management today to reduce operating costs is to increase production of the individual worker. This is being done by mechanization, the use of more modern equipment, and systems improvement. While these methods have increased production and reduced costs, there still are many opportunities for increasing production on an individual basis without

<sup>3</sup>N.A.P.A. Handbook of Purchasing Policies and Procedures, Vol. 2, pp. 72-74.



resorting to production line policy. The use of the snap-out form is such an opportunity.

Additional costs that may apply to snap-out forms can be defended as they are great timesavers. The difference in additional costs for the use of snap-out forms on the one hand and the use of standard forms on the other may be the difference between one person's doing the work or adding another to the pay roll.

#### FORMS IN USE

The sample forms illustrated are a few of the many used by Ohio University, a tax supported institution of 4000 students. The university maintains centralized purchasing, stores and receiving departments. Although these forms are designed for a medium sized institution, many will apply to institutions of smaller size.

The successful operation of any purchasing department will be in direct proportion to the understanding of its functions by the administrative officers and faculty. An important adjunct in the operation of our department is an Outline of Purchasing Procedures and Policies compiled shortly after centralization became effective in 1942. This outline, which is a mimeographed form of four pages, is sent to all departmental chairmen, deans and administrative officers. A letter from the business manager indicating mandatory policies is attached to the outline. General purchasing policies are agreed upon by the president of the university, the business manager, the treasurer, and the purchasing agent. Policies are reviewed from time to time and changes made as approved. Suggestions for improving procurement are welcome and are taken under advisement.

The weakness in any mimeographed form, a purchasing outline being no exception, is that it may easily be discarded. The effectiveness of such a document will depend upon the amount of follow-up work done, but continual vigilance tempered by patience will ensure success. Special meetings with deans and their staffs, special faculty groups, personal conferences with new staff members, all enhance the effectiveness of our Outline of Purchasing Procedures and Policies.

On one form we list all office and classroom supplies, with approximate prices, stocked in the university storeroom. Standards for office sup-

plies are established by the purchasing agent and a member from the staff of our secretarial studies department. Since the quality of storeroom items is high, it is expected that departments will requisition standard items and not request special purchases. The list is reviewed annually for additions and price changes.

Emergency needs from local sources which cannot be anticipated or for which personal selection is essential are handled by the use of two forms, a Purchase Memo, 4 by 6 canary colored, and a Local Order, 4¼ by 6¼, which is issued in duplicate.

The Memo Order is used for emergency requests called in by telephone. Any staff member, with the approval of the head of his department, may, when the emergency exists, telephone the purchasing department giving a brief description of the material and quantity needed and the name of the supplier. After the purchase has been approved, the staff member is expected to make the pickup, sign the sales slip, and send through a requisition marked "emergency purchase."

To further expedite the process every member of the purchasing staff has authority to approve such orders. Local suppliers, of whom there is an approved list, are instructed to send all sales slips direct to the purchasing department. All memo orders are filed under the name of the supplier; when the sales slips are recorded, they are clipped to the memo.

Local orders are issued directly to members of our maintenance staff for repair items and gasoline. The staff member takes the original copy of the order to the designated supplier to be filled. The supplier sends a copy of the signed sales slip to the purchasing department, after which it is attached to the carbon copy of the order and filed in the same manner as the memo order.

At various intervals during the month, depending on the amount of emergency activity, the sales slips are sorted as to suppliers and formal orders processed. A general rule is that formal orders shall be not less than \$5. Departmental charges are distributed on one requisition, which is signed by the purchasing agent. Our policy is to make emergency purchases a simple process so that our staff, academic and maintenance, will have supplies when needed. We expect our staff to honor this policy and not

make every purchase an emergency. Perpetual inventory records of all store items are kept on 5 by 8 cards with visible index and marginal tab signals. We attempt to get as much information on the card about the item as possible, including the name of the item, suppliers, order number, date received, date and place of issue, and stock number. Our inventory consists of approximately 3500 items. We have established our own stock numbers, which are based on a decimal system similar to the federal government's Standard Commodity Classification Code. This system allows for a wide range of numbers which permits the addition of stock items without the sequence being disrupted. For example, our stock number for an 18 inch floor brush is 6.122. In adding a 24 inch floor brush to our stock we add another digit in sequence, making the stock number of the 24 inch brush 6.1221. This system makes posting relatively simple. The manufacturer's number, if important, appears on the card for identification reasons only.

#### RECEIVING-DELIVERY RECEIPT

We maintain a central receiving division where supplies are checked against the purchase order by a receiving clerk. During 1951 an average of 5000 items per month was cleared through this division. During the last 10 years not a single package has been lost, a record that indicates the close supervision over this phase of purchasing. We consider the delivery receipt an important document as it is a record of persons held accountable.

The delivery receipt, a snap-out form, is made up of three copies. Two copies go with the delivery, one of which is retained by the department head, the other is receipted and returned to the receiving clerk for his files, and the third copy goes to the treasurer's office to verify the invoice. Supplies and equipment for stores, maintenance and residence halls are opened and each item is checked against the order. Departmental supplies, such as chemicals, glassware and drugs, are not opened but are left to the various departments for checking. If any shortages or breakages occur, a memo report along with the packing slip is sent to the purchasing agent who is responsible for adjustments and claims.

An ideal receiving operation would include facilities and personnel equipped to open every package and



check every item against the order. We do not have such facilities or personnel, so we do the next best thing, which is to check the items we are equipped to handle, leaving the remainder for technicians in the various departments. The accountability of supplies is of such importance to the purchasing and accounting departments that provision should be made by every institution for some form of central receiving.

#### REQUISITIONS

Departmental supplies are ordered by the use of one of three types of requisitions, depending on the source of supply. The one illustrated is a four-part snap-out combination stores requisition and delivery receipt. The department requisitioning supplies retains the last sheet, the remaining three copies going directly to the storekeeper. After the requisition is filled, parts 2 and 3 are dispatched with the delivery; part 3 is receipted by the using department and returned to the storekeeper for his records; part 2 is held by the using department as a check against the requisition; part 1 goes to the stores department for posting against the stores inventory records and then to the accounting department. Previous to the acceptance of this form it was necessary for the storekeeper to make out a delivery ticket in duplicate listing each item as requisitioned.

The Food Store Requisition is made out in duplicate by each of the dining hall dietitians, the original being sent to the food buyer. In order to simplify posting, the various food categories such as meats, canned goods, fresh fruits and vegetables are blocked off. Totals from the requisition are transferred to the Daily Vegetable and Daily Food Tabulating sheets, from which grand totals are transferred to the food stores inventory records. Another transfer is made to the Food Stores Charges and Delivery Sheet, a four-part snap-out form. The original of this form goes to the accounting office to record charges for each dining hall; sheet No. 2 goes with the delivery and serves as a check against the original requisition; sheet No. 3 goes to the director of resident services, who keeps her own records of dining hall operations; sheet No. 4 is signed on delivery and serves as a receipt for the storekeeper.

Another form is used to requisition supplies not stocked in stores and also

for special services, such as repairs and moving furniture.

Specifications for standard stores and departmental items are made up on 4 by 6 cards, which are filed numerically. An item listed on the specification card retains the same number as the stores stock number; it is pulled by number when quotations are needed to replenish stock and is shown on the Want List by the inventory clerk. Specification cards for items not in stores are filed alphabetically.

The Specification Card includes all pertinent information about the item—a brief description of it, catalog number, unit, packing, approximate cost per unit, and suppliers. Specifications for special services, such as exterior painting of a building or special items such as a half ton pickup truck, are retained in a special file and pulled when needed. Since considerable time usually is spent in writing such specifications, they can, with slight changes, be used again for similar purchases. The superintendent of buildings and grounds and department technicians write specifications for special services and equipment which, if satisfactory, are accepted by the purchasing agent.

#### COMMODITY FILE

The department maintains a catalog file of approximately 850 pieces, and our faculty and the administrative staff are encouraged to use it. At the time our office was enlarged a few years ago, we purposely made our secretary's office large enough to include space for the catalog library. This arrangement allows us to have a trained person on hand to assist in the selection and location of catalogs.

Our system of filing catalogs provides that any volume over  $\frac{3}{4}$  inch is filed on shelves, and any volume less than  $\frac{3}{4}$  inch is filed in vertical pockets, which are filed in four-drawer letter files. A commodity file card with a cross index of suppliers is part of the catalog library. Suppliers are listed alphabetically in a 3 by 6 three-ring binder. All catalogs, folders or advertising matter are first screened by the purchasing agent, then passed on to assistants, and finally to the secretary for proper filing.

In addition to the catalog file we maintain a parts file on 3 by 5 cards. This file is made up of manufacturers' parts catalogs or part listings ranging from toasters to tractors. This file is cross-indexed by manufacturer and name of the item. We have found that

we cannot depend on our maintenance staff to produce accurate part numbers when emergencies arise, and for this reason this file is included as part of our procurement service.

Our Quotation Form is an 8½ by 11 snap-out of three copies. Two copies go to the supplier, one of which is returned with prices, the other retained by him for reference. Our quotations are so printed that all requirements of the state and university will be met by the supplier. Printed in red is a special request to include transportation charges as part of the cost of goods; also, firm prices for immediate acceptance and omission of any state or federal tax.

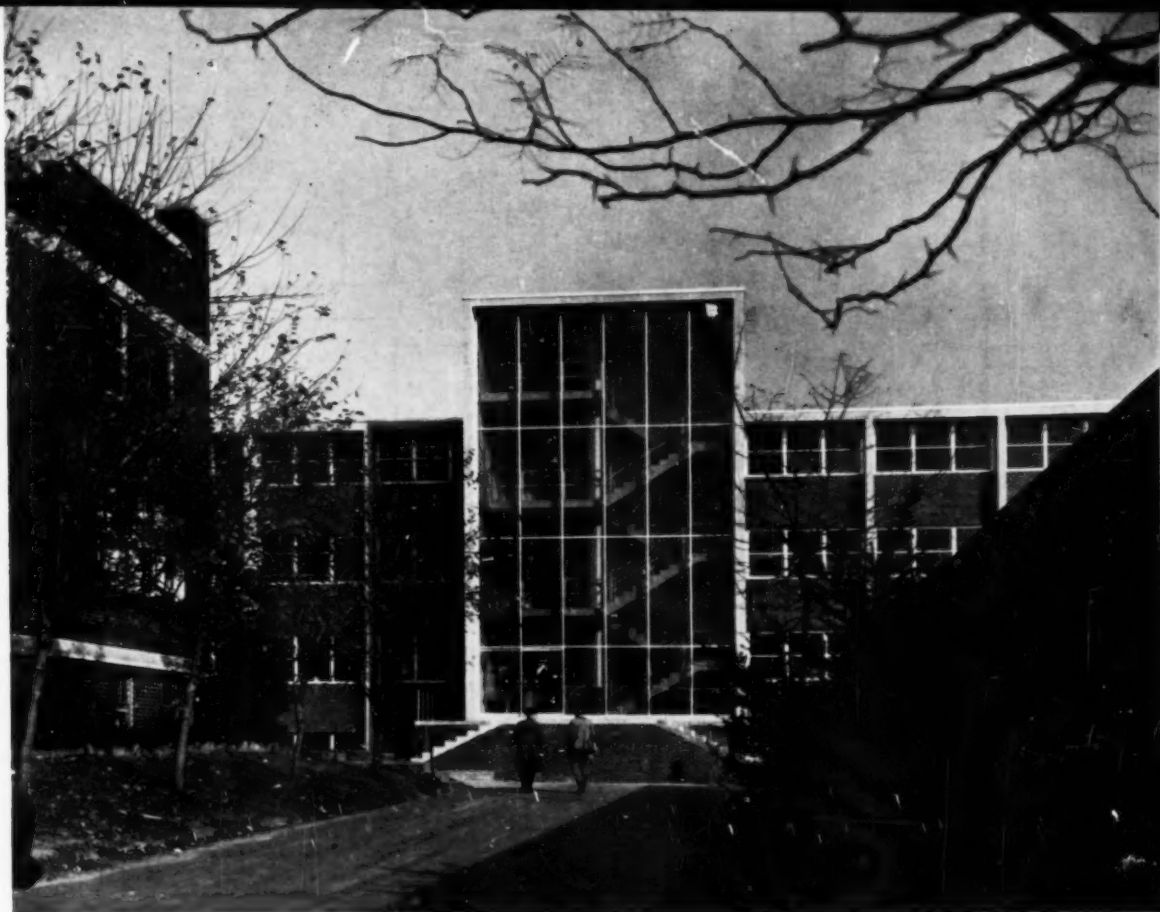
The Purchase Order is a six-part snap-out form, 8½ by 11, on six different colored sheets. Instructions to vendors have been kept to a minimum, there being but three lines in the lower left-hand corner. The purchasing and receiving department copies are printed with special ruled sections at the bottom to record back order items.

#### PURCHASE OF LIBRARY BOOKS

Most books purchased for our library are purchased in reverse. This means that the purchase order is made up after the invoices have been received. The reason for this procedure is because of numerous cancellations of formal orders and our inability to get firm quotations from publishers and book suppliers. Books are therefore requisitioned directly on a four-part snap-out form, signed by our librarian. Insofar as the publisher or supplier is concerned, the requisition serves as a purchase order; for our own practical purposes it is considered a requisition, a formal order being made up only after approved invoices have been received from our librarian.

Since 95 per cent of our purchasing is done on an f.o.b. Athens, Ohio, basis, it is necessary that all collect transportation bills be checked as to the supplier's responsibility in paying the bill. When it is found that it is the supplier's responsibility, the bill is attached to a form letter in duplicate and forwarded to him for payment. In case the supplier fails to pay the bill, a personal letter is written, which usually brings results.

The question might be raised as to how we can afford to use so many snap-out forms in the operation of our department. Without them it would be necessary to add one and one-half persons to our pay roll.



*The sum of \$600,000 covers cost of this*

## **COLLEGE LIBRARY**

**LYLE F. BOULWARE**

Simon and Boulware, Architects  
Philadelphia

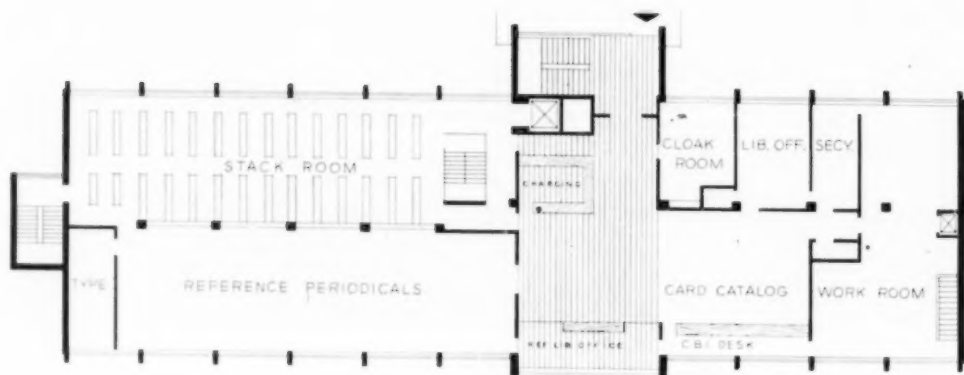
**LA SALLE ERECTS FACILITIES TO SERVE 600 READERS**



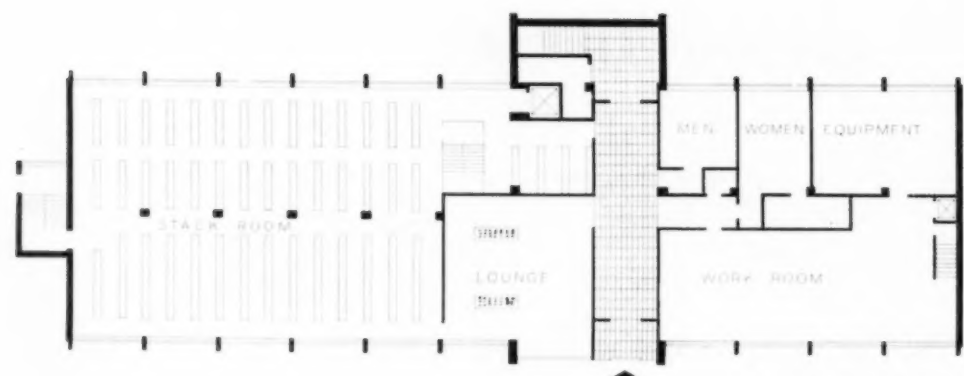
AFTER CONSIDERABLE RESEARCH AND study during the past several years, the building committee of La Salle College, Philadelphia, determined that the library needs of the college were for facilities to serve 600 readers; that would mean mainly open stack areas for 200,000 volumes, catalog areas, well lighted reading rooms, ample seminar rooms and work rooms, student lounges, roof lounge, La Sallian room, recording room, faculty lounge, librarian's and secretary's office, reference librarian's office, and equipment room. Freight-passenger elevators, a dumb-waiter, and men's and women's



SECOND FLOOR PLAN  
SCALE: 1" = 10'-0"



FIRST FLOOR PLAN  
SCALE: 1" = 10'-0"



BASEMENT PLAN  
SCALE: 1" = 10'-0"



THIRD FLOOR PLAN  
STRUCTURAL ENGINEERING

restrooms also were required. All of these requirements were met within the \$600,000 budget specified by the committee.

The new library exterior is contemporary in design and is constructed of face brick, similar to that of existing buildings, with limestone trim and granite base. Of reinforced concrete construction, the building is completely fireproof; it contains 400,000 cubic feet.

The aluminum sash used throughout the building are glazed with two thicknesses of sealed glass on the north side and with heat-resistant blue glass on the south side. Major approaches are from both the street side and the campus side. The façades are in complete accord with present-day trends; they are free from all embellishments and ornamentations. The structural shell of the building forms its sculpture; all interior spaces are lighted abundantly.

To assure maximum quietness, acoustical ceilings have been provided in all used spaces. Generally, the flooring is asphalt tile in the rooms and rubber tile in the circulation areas. The first floor lobby is terrazzo. The two main stairs are of reinforced concrete with a terrazzo finish. Walls are hard plaster, painted. The stack stairway is of steel construction and is enclosed with steel and glass partitions. Treads are of rubber tile.

Two of the walls of the first floor lobby, the librarian's office, and the student lounge are lined with clear quartered white oak plywood. The two main stairs were designed with the glass south side extending completely from the roof to the first

floor, passing by the floor construction. Steam for heating is provided from an existing central boiler room; recessed convectors and heat ventilating units are provided throughout

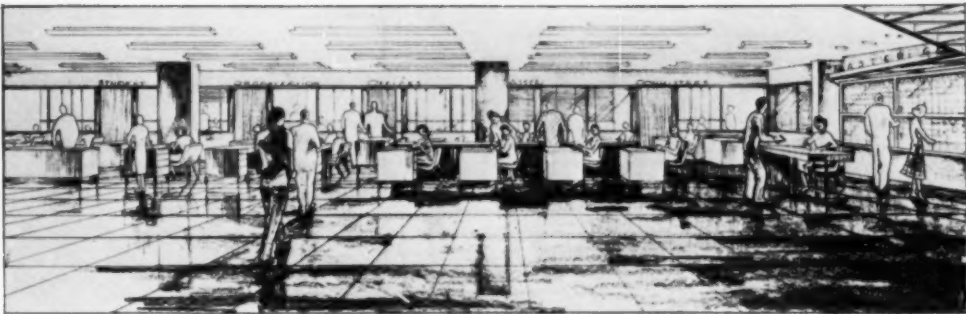
the entire building, in zoned areas. The reading areas are lighted with fluorescent, recessed-ceiling, low-intensity lighting to provide 50 foot-candles at table height.



Through the full-length glass doors can be seen one of the reading areas.







STUDENT ACTIVITIES CENTER

FROM THE SELLING OF THE FIRST Mortar Board brick back in 1925, the Union Building at Washington State College has been in the process of planning. It has now become a long awaited and needed center of college life and student activities, an educational, humanizing force on the campus.

The six-story building, built on a side hill in the center of the campus, is of contemporary architectural design. The side hill site has made possible exterior entrances on three floors and, therefore, permits the location of most all of the important areas "on the ground floor." The main floor, containing the lounge, fountain, information desk, and other most important facilities, is actually on the third entrance level.

Exterior red brick veneer is used in order for this building to harmonize with other college buildings in the

central campus area. To add a touch of informality, and for additional interest, colorful rough sandstone has been placed near the entrances. This material is used along the south terrace and continues inside through the glass wall to form the end fireplace wall of the lounge. The building generally is of reinforced concrete "pan" construction, which is similar to other recently completed campus buildings. The long strip windows are designed in such a way as to permit maximum flexibility of interior partition location.

The basement floor will be devoted to student publications—the *Daily Evergreen* and the yearbook, *Chinook*; a photographic laboratory for hobby use; a crafts center for woodworking, leather-working, and other crafts; a carpenter shop; the central dishwashing room, and storage.

The ground floor will be the main recreational area for games, including

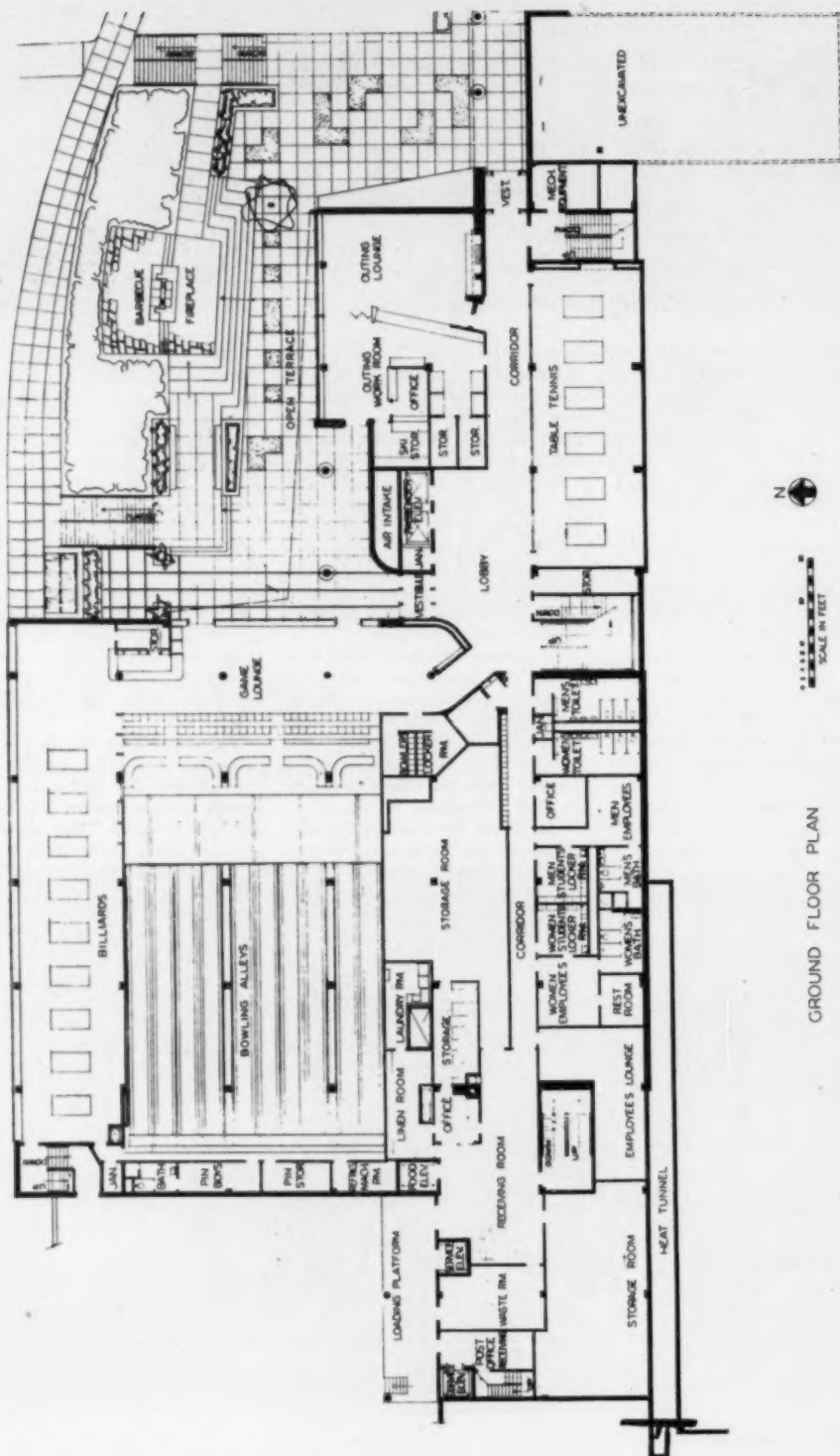
10 bowling alleys; eight billiard tables; six table tennis tables; a game corner for chess, checkers and card games, and an adjacent lounge; an outing headquarters fashioned after a mountain lodge for skiers and hikers and all who love the outdoors, and bowlers' locker rooms.

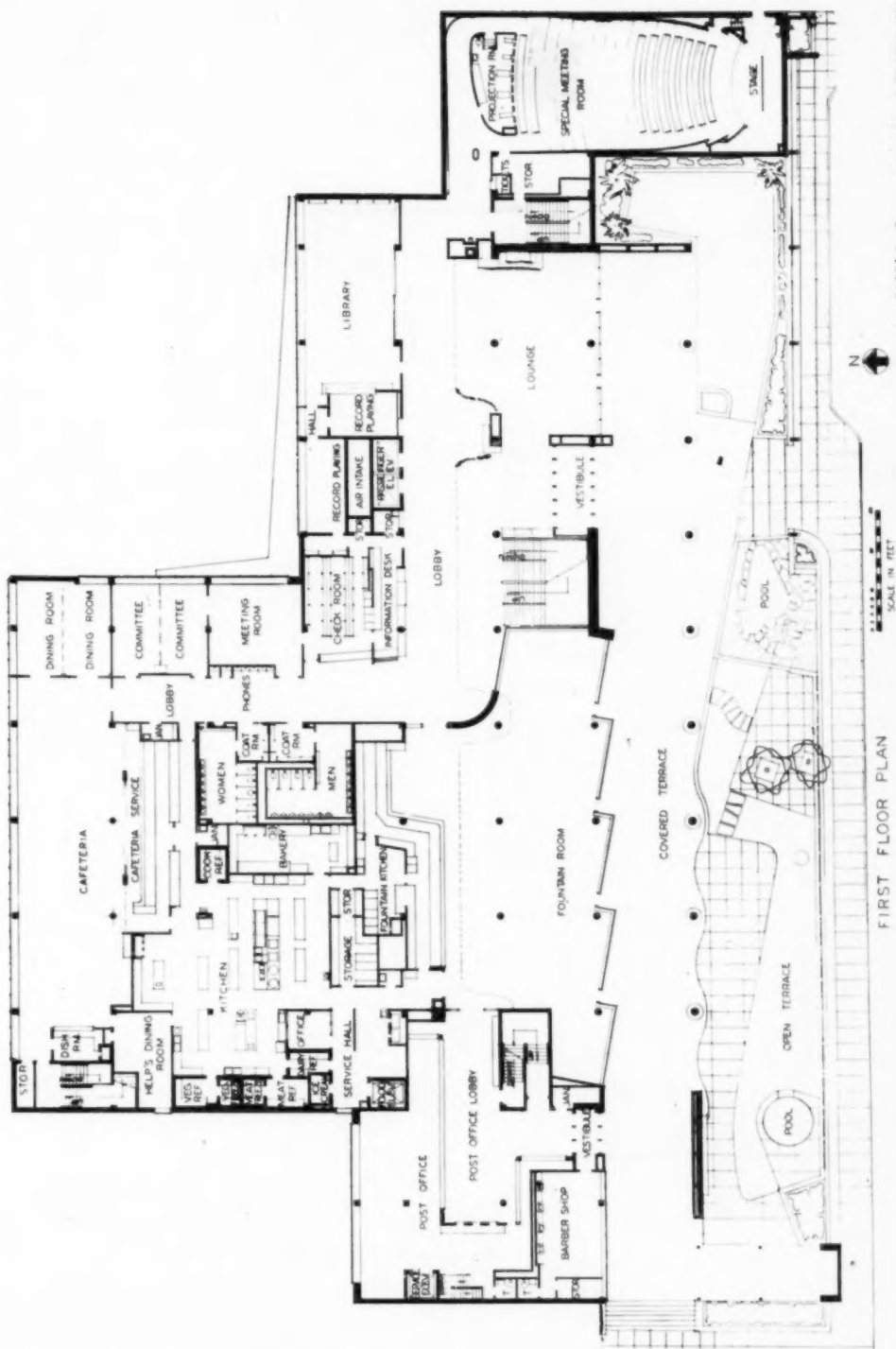
The first floor's main entrance opens into the lobby and lounge, which can be expanded by including the browsing library by means of sliding glass wall sections. Here are located the cafeteria and fountain; a browsing library and several record listening rooms; a post office; a four-chair barber shop, and the central information desk.

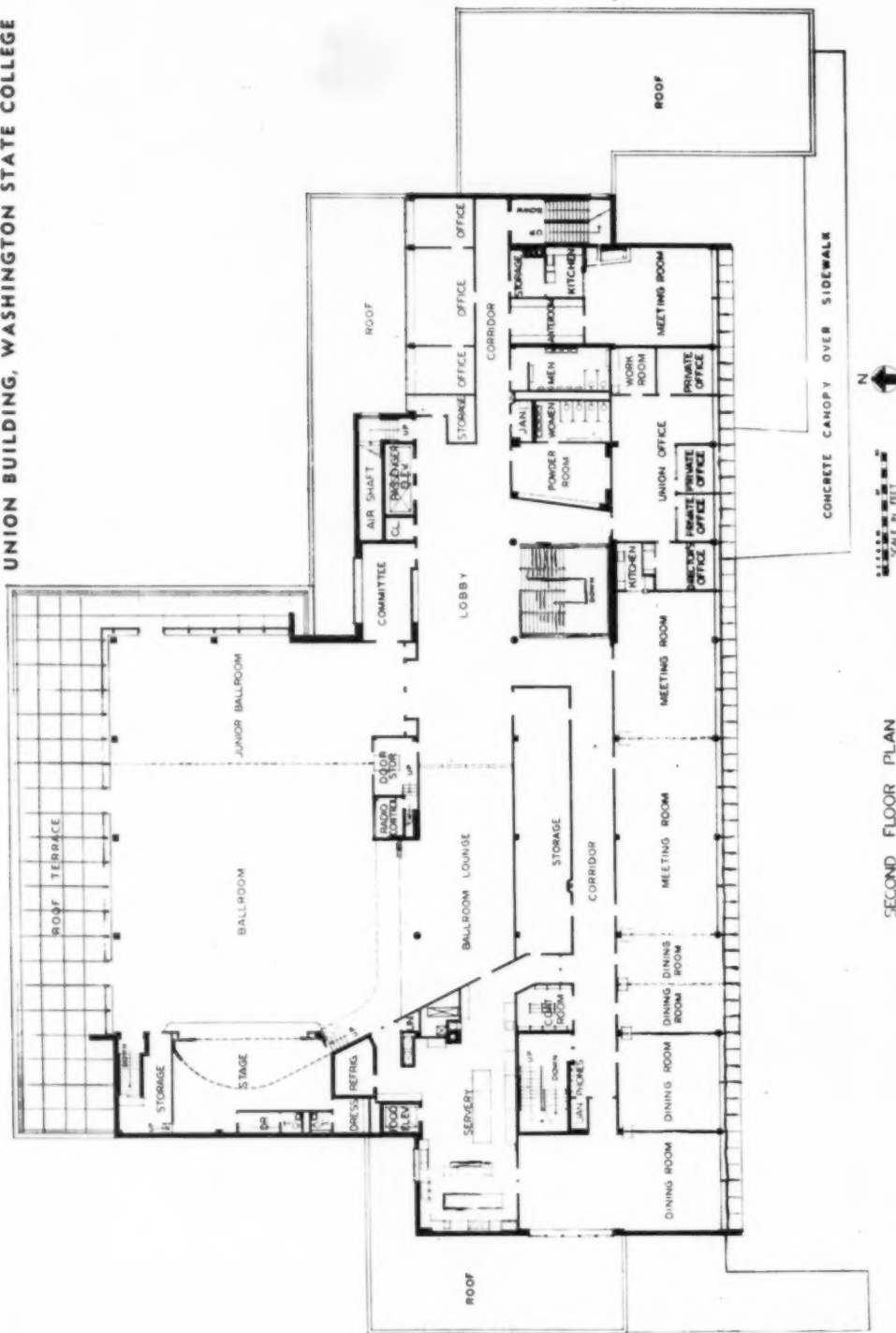
The second floor will be primarily devoted to dining, dancing and meeting facilities. The ballroom is large enough to accommodate 750 couples and large banquets. There are waiter-service dining rooms for all the campus

SECOND FLOOR DINING ROOM

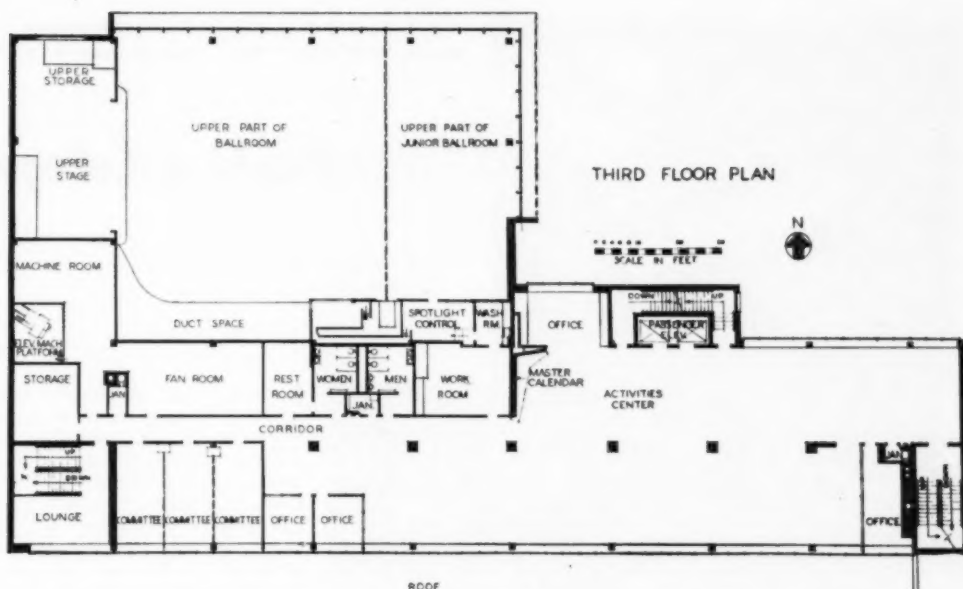








SECOND FLOOR PLAN



ROOF

community; meeting rooms with a kitchenette if desired, and the servery. The alumni office and Union office, along with a lounge and dining room designated for faculty use, complete the facilities on this floor.

The third floor houses the Student Activities Center. Experimentation with an identical area in the new Holland Library has produced an open-office arrangement without interior partitions. In this area are meeting space and work areas for the 200 student organizations and committees; the master calendar of students' activities, and the desks of the various staff members. Adjacent are three meeting rooms that can be joined by opening folding doors.

The fourth floor provides hotel facilities for visitors to the campus.

This area includes 20 rooms of the studio type and two dormitories with capacities of 35 each. The dormitories will be used to house visiting teams, conference groups, and other visitors. The hotel rooms are available to visitors to the campus.

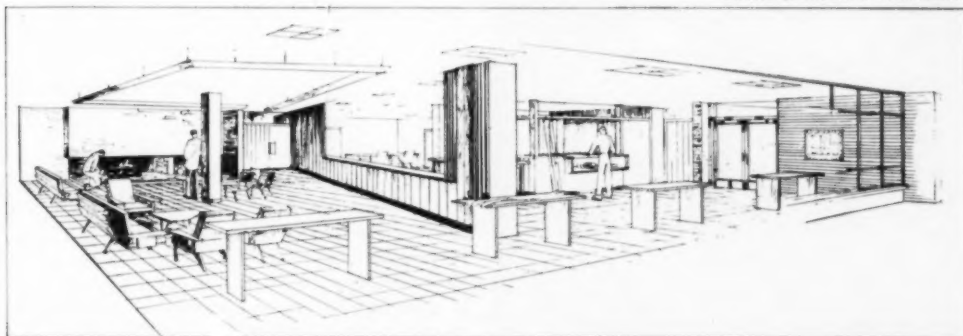
Features of the building include functional, modern architecture; site with scenic views (and excellent indoor seats for football games); outdoor fire-place for cook-outs and bonfires, with small amphitheater for community sings; front terrace, which can be flooded and frozen for ice skating; glass walls, floor to ceiling, in fountain and ballroom; outdoor dancing terrace off ballroom; mechanical, retractable wall dividing ballroom into two parts; radio control and spotlight booths in ballroom wall, and a sound and paging

system to distribute radio and record programs to any room.

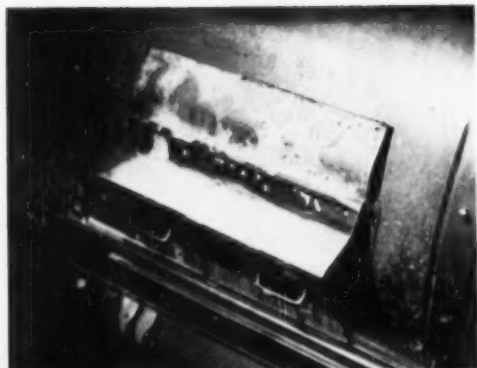
Other features are flexible dining space and rooms; a flexible lighting system designed as an integral part of the ballroom ceiling; dimmer controlled lights of the auto-transformer type, and open stairway construction from the main floor to the ballroom floor. There are two passenger elevators, one service elevator, and one post office freight elevator.

Architect for the new Wilson Compton Union was John W. Maloney, A.I.A., Seattle, and his associates, Arthur Herrington and Norman Fox. Philip E. Keene is the college architect. Porter Butts, director of the Wisconsin Union, Madison, was the planning consultant; consultant for interior decoration, Robert D. Harrell, Los Angeles.

OUTING LOUNGE AND WORKROOM

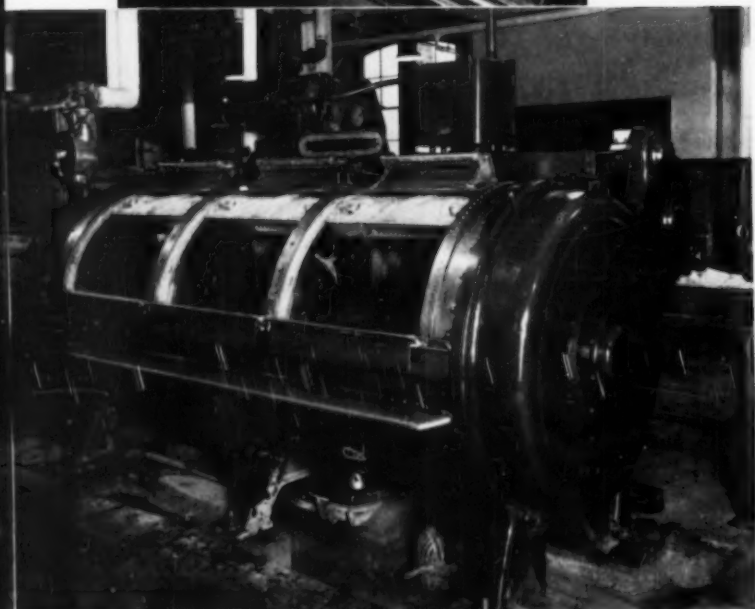






Left: A good, rich, foamy suds is the bloodstream of laundry cleanliness. "Wet" type of suds is best.

## Should a College



IN MOST CASES CONDITIONS IN A college or university can be improved if it operates its own laundry.

The installation and operation of a laundry are not complicated procedures. A record of the number and type of launderable materials and the cost of having them done are all that are needed. From these figures, the floor space required and the machinery and other types of equipment needed can be specifically determined, and a close approximation reached on the cost of doing the laundry.

Any reliable laundry machinery manufacturer will, without obligation, make a survey to determine what he believes is needed to start a laundry. You may prefer the services of a laundry consultant, feeling that, since he has no mercenary motives, he will represent you impartially. For complete protection you can have the survey made by several manufacturers, competing with one another, plus a consultant who checks them one against the others.

The initial investment in laundry equipment is large and unless it is proved that every piece of machinery recommended is essential to economic operation, you may find yourself with several thousand dollars invested in part-time ornaments.

There are no experts in the laundry industry, but there are persons who have concentrated on some particular phase and may be called specialists in a certain division. Also, there are men who have had years of all-round experience who can qualify as good advisers.

Laboratory proved materials do not always give the same performance under practical laundry conditions, and different results seem well substantiated by facts. Many hours are usually spent in discussing the application of labor

Above: Washing machines have automatic water valves and also timing devices.



Left: Extractor removes excess water from linens in preparation for ironing them.

# Operate Its Own LAUNDRY?

**HEYWOOD M. WILEY**

Girard College, Philadelphia



saving machinery and equipment, better washing, time and motion studies, soaps, basic alkalis and detergent compounds, finishing methods, and sundry items. As in religion, many choose different routes to arrive at the same place.

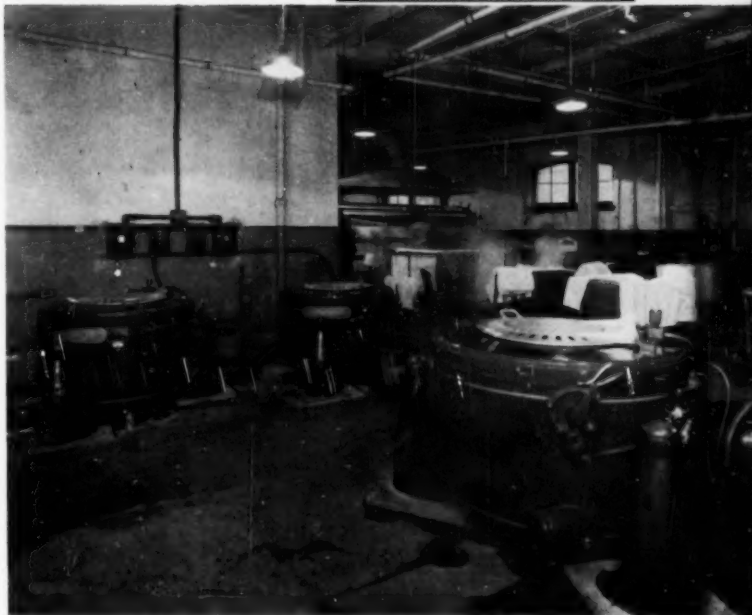
There is only one fundamental problem, composite as it may be: Soiled textiles should be processed in the laundry in such manner as to be returned in as nearly new condition as possible and with a minimum of loss of life and color.

By laundry research and practice, the average amount of soil in textiles and exactly how much laundering is needed to remove that soil have been determined. The size of the washwheels, speed, agitation, time, water and temperatures to ensure maximum safe cleaning in the shortest possible time have been scientifically worked out.

The best type of supervisor to run a laundry is a good practical man who knows how to analyze water and soil conditions, who understands what goes on in the washwheel during each operation, and who is able to determine what is needed to give the desired results. He will measure the amounts of supplies used and constantly check results. He will not be interested in subjecting the linens or machinery to more wear or operation than is required.

The use of chlorine bleach is a safe and carefully controlled procedure. The amounts and methods of application used are definite and assure that the bleach will do that for which it is intended, namely, improve whiteness by removing stains, and at the same time not attack the cellulose fiber of materials.

Statistics show that 34.3 pieces of laundry per week are required by each male student to maintain a presentable



Top: Heywood M. Wiley talks things over with an assistant. Above: General view of laundry. Extractors in foreground; flatwork ironer in background.

appearance at all times. This figure includes his proportionate share of employes' uniforms, bed and table linens, and athletic and extracurricular materials that require laundering.

The number of pieces for a woman student presents the unknown quantity because so much depends on style, climate and individual taste. Most women give the necessary laundry care to their lingerie and hose; we believe a safe figure for a woman student to be a little less than half the amount required by a male student.

There is one exception to this rule. If the girls wear and expect to have

laundered outer cotton clothing (dresses particularly), the many styles, with ruffles and laces, can cause a serious laundry problem. A single dress can mean as much work in the laundry as six men's shirts, for it may be colored and require hand washing, or it may have frills and laces that require complete hand ironing.

If the laundry service cost is figured as a part of the school's fee for a semester, then the amount and types should be clearly stated. It also should be emphasized that there are no cumulative provisions. Items in excess of the allowed totals should be charged



Above: Feeding flatwork into ironer. For proper ironing or pressing, work has had all excess water removed by extraction to a point that it weighs 150 per cent of its dry weight. Sheets are shaken out to remove excess wrinkles caused by compressing in extraction. Below: Receiving end of cylinder type flatwork ironer. Worker at right is folding small items, such as handkerchiefs and napkins, that are being fed into the ironer at the other side by another employee. Entire area of ironing surface is utilized.



for at the rates set by local commercial laundries. The idea, of course, is to encourage the use of the school's laundry, and there should be continued insistence that the school laundry maintain quality equal to or above that of the commercial laundry.

Some types of work require hand washing. These should be kept at a minimum, but occasionally one or two pieces of a color or fabric classification too small for large machine processing can be more economically washed by hand. From experience gained in doing this kind of laundry, we recommend that garments made of silk, rayon, wool or synthetics be excluded from the school's laundry. Textile experts find it difficult to determine the types of fabrics by look and feel so the average laundry worker should not be expected to be able to classify them. Aside from the fact that poor classification of fabric or color can result in damage and justified complaints, the amount charged as fair to process these materials, because they require individual attention, would seem excessive.

The laundry should be situated on the first floor or at ground level with no steps to prevent hampers being wheeled in and out of the plant. Its location should be near the source of power, steam, water and a sewer. Assuming that the minimum enrollment is 200 students, floor space of at least 800 square feet should be made available. The laundry machinery of today is virtually noiseless and vibrationless so that it can be placed almost anywhere in a building. The floor should be able to withstand a load of 200 pounds dead weight per square foot. Any doors through which laundry machinery must enter should be at least 6 feet 6 inches wide and 7 feet high. The number and location of the machines will depend on the shape of the space made available. A 12 foot ceiling and good ventilation are desirable.

Investment in laundry equipment for 200 students would be approximately \$15,000 plus \$3000 for installation costs, including piping, wiring, cement work, and so forth, and another \$1500 for miscellaneous equipment, such as bins, trucks, hampers, soap and alkali. An increase in the number of students would not mean an increase of machinery in direct ratio.

The laundry we have in mind would require a minimum of 25 boiler horsepower per hour generating 100 pounds' steam pressure. This item should be No. 1 in importance. There are so-

called "packaged unit" steam generators on the market that can be had in multiple horsepower and are made to use any of the common fuels. Electrical requirements for most laundry machinery are 220 volt, 60 cycle, 3 phase. The multiple phase is needed to operate the reversing types of motors used on washwheels. Water supply and adequate sewer capacity are factors for careful consideration. A minimum flow of 90 gallons per minute of both hot and cold water is adequate. The sewer capacity, if not sufficient, can sometimes be compensated for artificially.

The national average profit figure for the laundry industry is less than 5 per cent of the dollar received from its customers. Actual laundering costs are 65 per cent of the same dollar; the remainder (30 per cent) is mainly in costs not present in a school, such as sales and sales promotion, commissions, delivery and collection, office and executives' salaries, rent of building and insurance. This 30 per cent would be the minimum saving over present costs if laundry service were purchased commercially. The 5 per cent profit shown by commercial laundries would represent administrative costs for a privately operated unit. In some instances the savings effected by in-plant laundry operation have been used to support other desired services, such as a shoe repair, tailor or bakery shop.

The volume and types of laundry work to be done in an institutional plant are known quantities. This makes it possible to determine the exact number of machines and operators needed to do the work in a stated time. Schedules can be prepared that will create an even flow of soiled work into the laundry.

A laundry of the size mentioned here would require from three to five persons, the actual number depending on the over-all volume and the type of finishing given personal clothing. Recommended are one man as a working laundry manager and as many women employees as are required to do the amount of work within the specified time. The surveys originally made regarding machinery would indicate the number of employees. Wages paid these workers should be comparable to those paid laundry workers in the locality; by this method the standard of work is equal to that done in commercial laundries.

The opinion that laundry workers require little or no experience and that actual laundry work consists of back

bending and scrubbing clothes over steaming wash tubs or soap water is a mistaken one. Modern laundering methods consist of a series of intelligent applications of knowledge that has been experimentally determined and the use of modern labor saving machinery and equipment operated by persons who may be classed as skilled or semiskilled labor.

Even when laundry work is being done outside of an institution, the time of some employees is required to get it ready, to check the number of

some intangible and economic advantages such as: (1) lower linen inventory because of better service and control; (2) adequately clean linen; (3) lower laundering costs; (4) standardization of housekeeping procedures; (5) over-all improvement in appearances.

The lower inventory of linen would be a natural result of faster laundry service. Losses and damage would be at a minimum. Laundry could be processed the same day it is received and returned for re-use the following day.



Muslin bags, washed each time, are returned as wrapping for clean clothes.

pieces sent and received, and to mend and redistribute the laundry. With your own laundry much the same procedure continues. It is a fixed charge either way.

There is general agreement that operation of a school laundry will mean many small and intangible savings. Often the esprit de corps of the entire personnel will be raised. You can set up accurate costs on every item and the total costs of operation. In each case the first thing to consider is whether the end justifies the means. Figures do not lie, but they do not tell the whole story at all times. Management has the right to know the costs and to demand performance according to figures; in actual operation it usually gets what has been prescribed, plus

A school laundry could ensure almost any type of service within its mechanical and physical limits. Proper scheduling would spread the work evenly over the work week. Blankets, furniture covers, curtains and other miscellaneous items, which are specialties commanding premium prices in outside laundries, could be scheduled for periods such as summer or Christmas and Easter vacations.

To ensure the greatest savings, hire a competent laundry manager. Good laundry operation is gained through long experience and cannot be learned in a matter of weeks or months. Do not entrust an investment of many thousand dollars in laundry equipment and linens and clothing to someone not qualified to assume the responsibility.

# COLLEGE EMPLOYES AND THE FEDERAL TAX COLLECTOR



**T. E. BLACKWELL**  
Vice Chancellor and Treasurer  
Washington University, St. Louis

THE INCLUSION OF EMPLOYEES OF colleges and universities within the provisions of the Social Security Act has recently brought into sharp focus the tax status of the cash value of room and board of the hospital, dining room, and residence hall employees.

According to the provisions of the current Internal Revenue Code:<sup>1</sup>

"If a person receives as compensation for services rendered a salary, and in addition thereto, living quarters or meals, the value to such person of the quarters and meals so furnished constitutes income subject to tax. If, however, living quarters or meals are furnished to employees for the convenience of the employer, the value thereto need not be computed and added to the compensation otherwise received by the employee."

A similar provision has been in all Internal Revenue codes enacted by Congress since the adoption of the Sixteenth Amendment to the Constitution in 1913, authorizing the imposition of a federal tax upon income. The tax exempt status of room and board furnished "for the convenience of the employer" is a well established concept of tax legislation, recognized by the English courts as early as 1892,<sup>2</sup> and by the Commissioner of Internal Revenue of this country.<sup>3</sup> However, by 1949 it had become evident the commissioner had adopted a fairly narrow interpretation of this

venerable yardstick. In that year a local officer of the Bureau of Internal Revenue issued a ruling to the effect that the cash value of room and board furnished to residence hall employees of a large western university must "be treated as additional compensation to them for the purpose of determining the amount of wages subject to withholding," despite the fact that the nature of their duties required them to live in the residence halls.

In 1950, the collector of internal revenue in Chicago, in response to an inquiry as to the tax status of meals furnished employees required to be present at the point of service during the meal hour, replied as follows:

"When an employee is hired for work during the meal hour, it is expected that he will be occupied during the entire period for which hired and will partake of his own meals either before or after his duties have been performed. Therefore, since he could obtain his meals elsewhere without material interference with his duties, his work is not of a nature that requires him to accept meals from his employer."

This most unrealistic interpretation of the clear wording of the statute was apparently based upon instructions issued by the commissioner on Feb. 15, 1950, to the officers and employees of the Bureau of Internal Revenue. These instructions are known as Mimeograph 6472, CB 1950-1. They mark a radical departure from the time-tested concept of "the convenience of the employer" rule. The commissioner has stated that this is merely

an administrative test to be applied only in cases in which the compensatory character of such benefits is not otherwise determinable. Mimeograph 6472 reads in part as follows:

"It follows that the rule should not be applied in any case in which it is evident from the other circumstances that the receipt of quarters or meals of the employee represents compensation for services rendered."

Thus, the commissioner, by administrative fiat, has determined that the value of such services, if compensatory in character, are taxable, even though, in fact, furnished for the convenience of the employer. Few students of law, if realistic, would deny that employees, as a rule, regard room and board as part of their compensation, even though furnished for the convenience of their employer and not at their own election.

The commissioner, in issuing Mimeograph 6742, relied upon a decision of the Board of Tax Appeals involving lodging and sustenance furnished to a wireless operator employed by the U.S. Army Engineers on one of their dredging vessels. The board ruled<sup>4</sup> that his total compensation was taxable without reduction for the amount deducted from his salary check for his keep while aboard ship. It would seem evident that the wireless operator was compelled to live aboard ship in order to perform his duties. The mere fact that his salary was stated as a total, from which the cost of room was deducted, seemed to have impelled the board to reach the decision that the cash value of the facilities furnished was taxable. It is strange logic that permits form rather than reality to control conclusions.

When the taxpayer has been financially able to carry his case to the courts in protest against the narrow interpretation of the statute by the commissioner and his staff, he has been generally successful. For example, in a subsequent case, the Collector of Internal Revenue attempted to tax the full cash rental (\$1800 per annum) of an apartment furnished the night manager of a large apartment building. The tax court held<sup>5</sup> that the manager resided in the building, primarily, but not entirely, for the convenience of his employer. The court found that the value that could be attributed to his employer's convenience was \$1000 a year of the total rental of \$1800.

<sup>1</sup>Herman Martin, 44 BTA 185.

<sup>2</sup>Olin O. Ellis et al., 6 T.C. 138.

<sup>3</sup>U.S. Treasury Regulations 111, Sec. 29.22 (a)-3.

<sup>4</sup>Tennant v. Smith, H.L. 1892, Appeal Cases 150.

<sup>5</sup>Carmichael v. Commissioner, T.T.C.M. 278 (1948).





This decision expressly overruled a prior decision of the Board of Tax Appeals which had held<sup>6</sup> that the cash value of room and board must be included in the taxable income of the employee unless furnished solely for the convenience of the employer.

According to a news story given wide circulation during the recent presidential campaign, early in 1948 Gen. Dwight D. Eisenhower wrote to Commissioner Schoeneman as follows:

"In my capacity as president of Columbia University the trustees provide an expense allowance to cover the cost of the upkeep of the large house in which Mrs. Eisenhower and I must live by reason of university tradition, the desires of the authorities, and by the daily requirements of the position. A staff of 12 servants is necessary to maintain this residence. Their salaries as well as all upkeep costs are paid from the expense allowance provided by the university."

In November of 1948 the commissioner ruled that the cash value of the rental of this residence and its retinue of servants did not constitute taxable income. This ruling was, of course, in full accord with established precedents. And yet we find in 1952, a local collector of internal revenue holding that the cash value of luncheons furnished to an employee of a small college in Minnesota, required by her employer to remain on duty during the entire noon hour at the main entrance of one of the girls' residence halls, constituted taxable income to the employee.

<sup>6</sup>Ralph Kitchen, 11 BTA 855.

The president of Columbia University is exempt from income tax on the cash value of the rental of a large house and the wages of 12 servants. This was the ruling of the Commissioner of Internal Revenue in 1948.

As stated in the first paragraph of this article, because of the tax withholding requirements of the Social Security Act, we may anticipate more of such problems to be brought to our attention. According to the provisions of the present Federal Insurance Contributions Act<sup>7</sup> (formerly known as Title VIII of the Social Security Act):

"Ordinarily, facilities or privileges (such as entertainment, medical services, or so-called 'courtesy' discounts on purchases), furnished or offered by an employer to his employees generally, are not considered as remuneration for employment if such facilities or privileges are of relatively small value and are offered or furnished by the employer merely as a means of promoting the health, good will, contentment or efficiency of his employees. The term 'facilities or privileges,' however, does not ordinarily include the value of meals or lodging furnished, for example, to restaurant or hotel employees, or to seamen or other employees aboard vessels, since generally these items constitute an appreciable part of the total remuneration of such employees."

Thus, the employer would seem to be compelled to add the cash value of room and board to the base upon which the social security tax is computed even though such services are furnished for the employer's convenience.

<sup>7</sup>IRC Para. 1426 Reg. 128: Sec. 408. 226 Wages—(a).

The fact that the employer must now report both the income tax and the social security tax withheld on the same Internal Revenue Form W-2 will serve to call to the attention of the local collector every instance in which the two taxes are computed on a different salary base. This assumption is strengthened by the comments of the court in the *Pacific American Fisheries* case<sup>8</sup> decided in 1943:

"It is possible what might not be taxable income for income tax purposes might constitute wages under the provisions of the Social Security Act."

Unfortunately, the average employee has neither the funds nor the inclination to carry his case to the courts. The amount involved for any one individual is too small to justify litigation. Rather than do so, he will usually consent to the imposition of a tax levied without statutory justification. Until we have more court decisions of record, it would seem that the rulings<sup>9</sup> of the commissioner will stand as the law of the land.

<sup>8</sup>*Pacific American Fisheries, Inc., v. U.S.* 138 F. 2d. 464.

See also: Vichrey, *Agenda for Progressive Taxation*, pp. 35-43. Ronald Press 1947. Simmons, *Personal Income Taxation*, p. 53. University of Chicago Press 1938.

<sup>9</sup>P.H. Fed. 76, 174: 1-4-51.

P.H. Fed. 76, 207: 3-27-52 Restaurant employees.

P.H. Fed. 76, 382: 10-9-52 I.R. Mim. No. 38.

P.H. Fed. 72, 605: 1952 McCarty et al v. Crip.



# CONTROL OF FOOD COSTS

Code:				
1	Teachers College Cafeteria			
2	Columbia University			
3	Date _____			
Market Order				
Item	Order	On Hand	Quotations	
			1	2

MARKET ORDER FORM (Above and Below)

a glassine envelope and taken to the unit where it is to be prepared.

From time to time the worksheet, which is also filed, is repriced and the price is then changed on the worksheet, the new date is recorded, and the same information is placed on the recipe form.

## THE MARKET ORDER

Quotations are taken by telephone in the manager's office. The items to be ordered are listed in some cases for taking quotations from two or more purveyors. This is true in the case of fruits and vegetables and of meat items.

Dairy items are controlled by the market quotations and are usually purchased from one dealer when the volume of business does not seem to warrant dividing the order. This is true of butter, eggs and cheese.

## YIELDS AND COSTS

It is important to know what the shrinkage is on all food purchased. Shrinkage occurs in the preparation of many items. Fresh vegetables are priced for sale on the basis of "edible portion" (E.P.) rather than on the "as purchased" price (A.P.). This applies to any item that is processed. Meat prices per pound A.P. must be adjusted to cover trim and shrinkage in cooking. The form for checking yields and costs is illustrated herewith.

This form was designed to obtain all pertinent information with the least possible effort. Canned goods yields may also be entered on this form, and all records may be clipped in a ring binder for quick reference.

*This is the second article in a series by Miss Atkinson. A third article will appear in the January issue.*

TEACHERS COLLEGE FOOD SERVICE - BREAD AND MILK ORDER						
Company	On Hand	Order for T. C.	Order for H. U.	Catering Order	TOTAL ORDER	ITEMS: Date
Borden's						Quarts - Loose Milk
						3-pt. milk
						Quarts - cream - heavy 40%
						Quarts - cream-light 18%
						Pints - cream - sour
						Quarts - buttermilk, bulk
						Cases - 3-pt. buttermilk
						Cases - 3-pt. Chocolate milk
						Quart Containers - S. F.
Cushman's						Loaves - Whole Wheat
						Loaves - Whole Wheat unsliced

TEACHERS COLLEGE FOOD SERVICE			
CHART FOR CHECKING YIELD AND COST			
ITEM: _____	DATE: _____		
SPECIFICATIONS:			
A.P.	WEIGHT, MEASURE OR COUNT		
	Weight _____		
	Measure _____		
	Count _____		
E.P.	YIELD		
	Weight _____		
	Measure _____		
	Count _____		
	Percentage Loss _____		
COST	UNIT	E.P.	E.L.
	Weight _____		
	Measure _____		
	Count _____		
COMMENTS:			

YIELD AND  
COST CHART

# NEWS

**Finance Commission Reports on Plight of Colleges . . . Educational TV Progress Revealed . . . Auto Crash Fatal to Four at Purdue . . . Mount Holyoke Turns to Industry . . . Midwest Universities Form TV Council**

## TV Progress in Colleges and Schools Reported

WASHINGTON, D.C.—An informal survey this fall conducted by the U.S. Office of Education reveals that 86 colleges and universities, 30 school systems, and five medical schools are producing television programs in order to carry on their work more effectively. It is also reported that more than 200 institutions are equipping classrooms and laboratories to receive television or wiring to pick up programs from their own classrooms.

At present, 14 applications have been presented to the F.C.C. for construction permits to operate TV stations. Four or five colleges or universities have already received licenses to construct stations and are beginning work immediately. In several states efforts are being made to work out a state-wide network in cooperation with local school systems, private and parochial schools, local private and publicly supported colleges, universities, libraries and other educational institutions. New York State has done considerable pioneering work and other state networks are being planned for Wisconsin, Iowa, Oklahoma, California, North Carolina, Connecticut, New Jersey, Pennsylvania, Illinois, Ohio, Utah, Alabama and Texas.

## Projects Authorized Total Twenty Million Dollars

WASHINGTON, D.C.—The division of civilian education requirements in the U.S. Office of Education granted 311 permits to commence construction for school and college building projects throughout the United States during the month of September 1952.

According to Commissioner Earl J. McGrath, the projects represented a total value of new school and college construction estimated at \$101,831,-

858. Dr. McGrath pointed out that the construction is taking place in nearly all the states and in Hawaii and Puerto Rico. Of the total valuation of construction estimated, colleges and universities are responsible for \$20,828,-442.

## Minnesota Reorganizes Agriculture Department

MINNEAPOLIS.—President J. L. Morrill of the University of Minnesota announces the reorganization of the university's department of agriculture. A major change was the renaming of the department; it is now known as the Institute of Agriculture. This brings the title into conformity with other similar educational units, such as the university's Institute of Technology.

All of the work in agriculture, forestry, home economics, and veterinary medicine will be centered in the Institute of Agriculture. Three major units of the newly designated institute will be the Agricultural Experiment Station, Resident Instruction, and Agricultural Extension Service.

## Four Purdue Men Killed in Auto Crash

WEST LAFAYETTE, IND.—Four Purdue University administrators died as a result of a head-on automobile crash while enroute to the Michigan-Purdue football game on Saturday, November 15. Those who died as a result of the accident were: Gordon O. Arbuckle, director of residence halls; Harold D. Williams, assistant controller; Howard J. Boyle, chief accountant, and Robert D. French, assistant director of residence halls. Funeral services for Mr. Arbuckle, Mr. Williams and Mr. Boyle were held in Lafayette on Tuesday and Wednesday following the accident, and services for Mr. French were held at West Springfield, Mass.

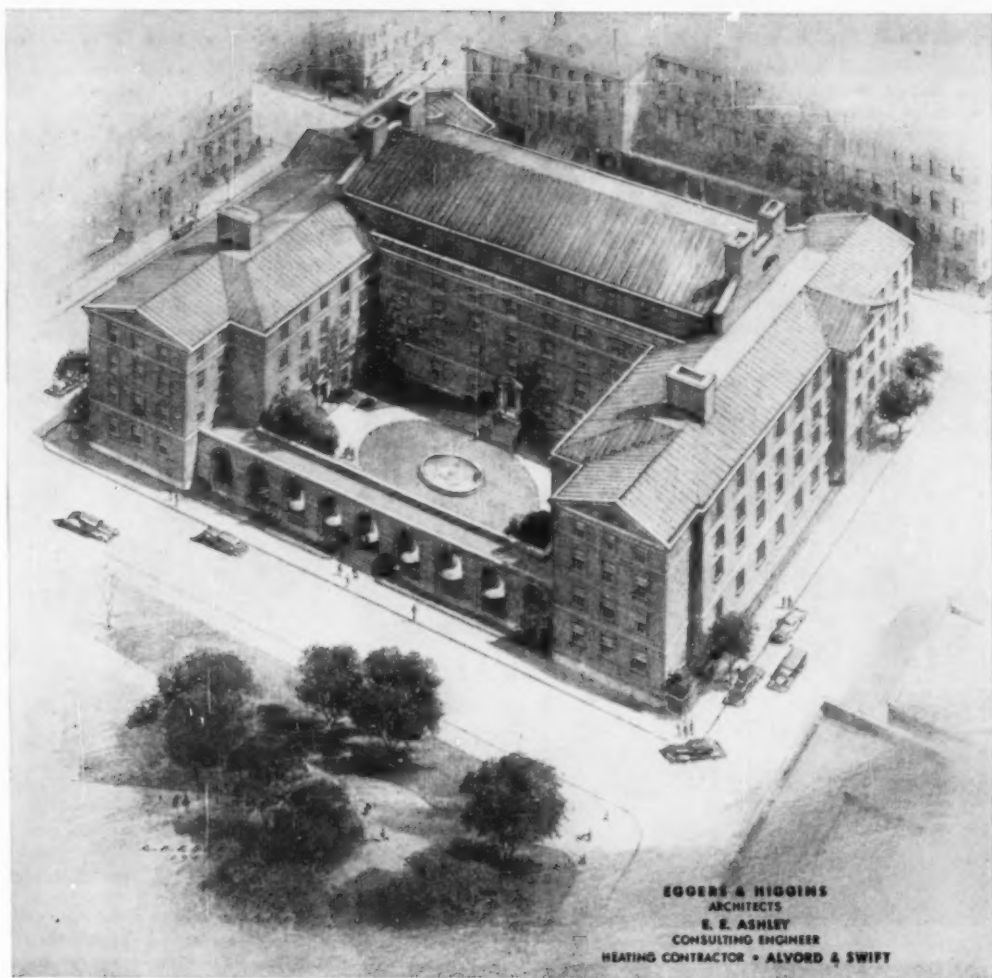
## Finance Study Group Would Halt Federal Aid, Seek Other Funds

NEW YORK CITY.—The Commission on Financing Higher Education recently released through the Columbia University Press its final report on the "Nature and Needs of Higher Education."

The work of the commission has been sponsored by the Association of American Universities and supported by grants from the Rockefeller Foundation and the Carnegie Corporation of New York. The commission itself, an *ad hoc* agency of eight universities' administrators and four prominent laymen, was set up for the purpose of making a detailed study of the financial problems confronting colleges and universities in the United States.

In the final report, the commission declares that higher education must have more income. As of 1950 the commission estimates that some 1500 colleges, universities and professional schools needed at least \$200,000,000 more in current operating income. This would represent a 15 per cent increase over the \$1,350,000,000 received for educational services in 1950.

The report of the commission lists five "common pressures" that have created financial difficulties for colleges and universities. These are: (1) inflation, "which in a little over one decade has reduced the purchasing power of the educational dollar by almost one-half"; (2) expansion of educational services demanded by the increasing complexity of knowledge, by the need for more research, by improvement in instructional methods, and by expanded student personnel and advisory services; (3) fluctuating student enrollments, which were reduced by World War II, greatly enlarged by the flood of veterans reduced as this flood receded, and then



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Vol. 13, No. 6, December 1952



## NEWS

again threatened by the manpower requirements of the armed forces; (4) needs for enlarged and modernized capital plant to keep pace with enrollments, new needs, and expanded services; (5) uncertain sources of income from gifts, endowments and government with which to meet all these complicated situations.

Among special problems discovered by the commission were the financial plight of medical schools and of liberal arts colleges. In the case of liberal arts

colleges, the commission reports that too few groups in society have shown an interest in providing financial support for a liberal education as compared with engineering or business education or scientific research.

Commenting on the income of private colleges, the commission stated that in 1950 private colleges obtained their operating income from three primary sources: student fees (72 per cent), endowment (12 per cent), and gifts (13 per cent). Private universities

obtained their income from student fees (47 per cent), endowment (12 per cent), gifts (10 per cent), and the federal government (19 per cent). Miscellaneous sources provided the remaining income.

The public universities in 1950 obtained 23 per cent of their income from student fees, largely paid by veterans; 48 per cent from state appropriation, and 12 per cent from the federal government. Endowments, gifts and miscellaneous sources supplied the remainder.

The commission declares that although it has been necessary to increase student fees to keep pace with inflation, higher education cannot be completely financed by student fees. At the same time it says that higher education should not be entirely free to students either.

The federal government, the commission points out, provides four types of funds for higher educational activities: scholarship and fellowship funds to specialized groups of students, payments for specialized research and other services, capital grants for specialized research facilities, and operating grants in the fields of agricultural education and basic research.

The commission emphatically announces its unanimous conclusion that as a nation we "should call a halt at this time to the introduction of new programs of direct federal aid to colleges and universities." The commission also expresses the opinion that it is undesirable to expand the scope of federal scholarship aid to individual students. The primary reason for this conclusion is the danger that increased federal financial support might reduce the present diversity of institutions and so contract the freedom that higher education now enjoys. "Direct federal control," the commission says, "would in the end produce uniformity, mediocrity and compliance."

Finally, the commission urges increased gift support of higher education, including scholarship funds, by individual alumni and friends, by corporations, by labor unions, by foundations, by church groups, and by service and other clubs.

In its conclusion the commission urges colleges and universities themselves to explore various opportunities for reducing costs, and then summarize the various means for raising more income from all the different sources of finan-

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## NEWS • • • • •

cial support. Our colleges and universities, the commission points out, "have contributed magnificently to the growth and defense of our republic." But, the commission emphasizes, the capacity of higher education to do its job is dependent upon the response of society to its financial needs.

Members of the Commission on Financing Higher Education have been Laird Bell, Chicago attorney and chairman of the trustees of the University of Chicago; Detlev W. Bronk, presi-

dent of Johns Hopkins University; Paul Buck, provost of Harvard University; Carter Davidson, president of Union College; Lee A. DuBridge, president of California Institute of Technology; Frank D. Fackenthal, former acting president of Columbia University; A. Crawford Greene, San Francisco attorney; Gen. W. H. Harrison, president of the International Telephone and Telegraph Company; Frederick A. Middlebush, president of the University of Missouri; H. W. Prentis Jr.,

chairman of the board of the Armstrong Cork Company; J. E. Wallace Sterling, president of Leland Stanford University, and Henry M. Wriston, president of Brown University. The executive director of the commission was Prof. John D. Millett of Columbia University.

### Students Will Build Blackburn Science Hall

CARLINVILLE, ILL.—Dr. Robert P. Ludlum, president of Blackburn College, reports that the institution has received a grant from the Olin Foundation, Inc., of Alton, Ill., for the construction of a new science building.

Construction work on the new building will be done by the students themselves. For many years Blackburn College has had a work program that utilizes the efforts of students in janitor work, cooking and housekeeping in residence halls, laundry operation, and grounds maintenance.

Originally the work plan was for economic purposes only; however, Dr. Ludlum says the self-reliance, maturity and a spirit of cooperation that result from the assumption of responsibility would not be sacrificed even if Blackburn received \$10,000,000 tomorrow.

### Mount Holyoke Forges Link With Industry

SOUTH HADLEY, MASS.—The board of trustees of Mount Holyoke College recently authorized the formation of the Industrial Associates for Women in Science. The organization is being established for the purpose of pioneering in "the development of new forms of cooperation" between industry and a liberal arts college for women.

Advantages envisioned by the trustees as a result of this new organization will be the continuing improvement of the training of young women in science for service and industry, the advancement of scientific knowledge through fundamental research, and a closer working relationship between industrialists, educators and scientists in meeting problems important to each group and to society as a whole.

### Nine Midwest Schools Form TV Council

CINCINNATI.—To give new impetus to effective use of television as a medium for mass education, nine mid-



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western universities have formed the Allied Universities TV Council and are planning a cooperative approach to this new educational field, according to an announcement recently by Fred Smith, managing executive of the College of Music here.

Participating institutions are Indiana University, Bloomington; University of Kentucky, Lexington; University of Louisville, Louisville, Ky.; University of Dayton, Dayton, Ohio; Miami University, Oxford, Ohio; Ohio State University, Columbus; Ohio Univer-

sity, Athens; University of Cincinnati; Xavier University, Cincinnati.

The five-fold purpose of the Allied Universities TV Council is as follows: (1) to act as a laboratory for TV educational ideas; (2) to inspire and aid local educational telecasters; (3) to establish a center for educational TV information; (4) to explore educational TV's values and possibilities; (5) to provide an opportunity for the mass public "to come to a lively appreciation of and experience in dramatic educational values."

The Allied Universities TV Council expects to stage a series of 30 minute dramatic TV programs utilizing the resources of the nine cooperating universities.

## V.A. Amends Plan for Accreditation

WASHINGTON, D.C.—Under the new resolutions of Public Law 550, it is necessary for colleges and universities to be approved by the state approving agency for education of veterans from Korea. Because of difficulty in obtaining prompt approval, many colleges reported a considerable delay in proper registration of students.

Late in October Veterans Administration which amended its plan and ordered regional V.A. offices to approve a college or university immediately if the institution was accredited by one of the five regional accrediting associations and if the courses in which the veteran wished to register had entrance requirements of not less than the requirements applicable to the college level program of the institution. "Credit for the course is awarded in terms of standard semester or quarter hours acceptable toward fulfillment of the requirements for a standard college degree," the instructions declared.

## Theology Faculty Resigns on Discrimination Issue

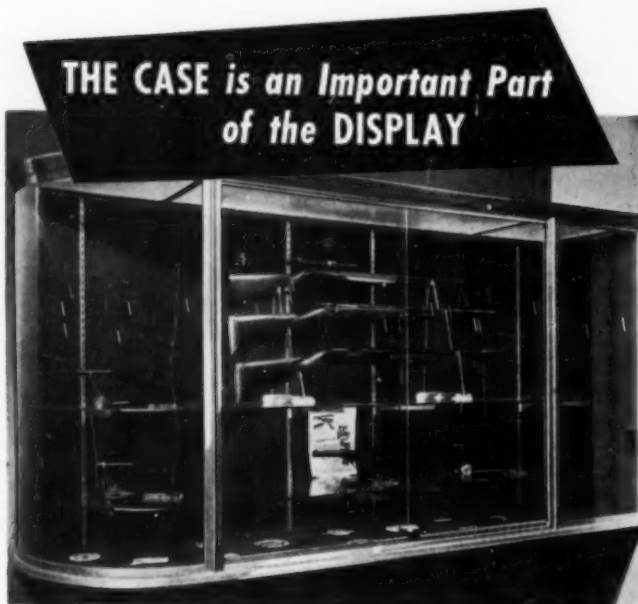
SEWANE, TENN.—In protest of a ban on the admission of Negro students to the school of theology, eight leading figures in religious instruction at the University of the South have resigned their academic positions, effective next June.

Seven of the eight are Episcopal clergymen; included are the dean and six faculty members of the theological seminary and the chaplain of the university. Only one member of the seminary faculty will remain.

## \$800,000 Housing Loan for Men's Dormitories

WASHINGTON, D.C.—Approval of a long-term loan of \$800,000 for the construction of residence halls for 204 men students at St. Lawrence University, Canton, N.Y., was announced recently by the Housing and Home Finance Agency.

The university's army R.O.T.C. unit expanded from an enrollment of 214 men in 1950 to 442 in 1951.



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## NEWS

### Ford Fund Gives \$100,000 for TV Equipment at M.S.C.

EAST LANSING, MICH.—Michigan State College has been given \$100,000 by the Ford Fund for Adult Education for further development of the college's television program, President John A. Hannah has announced. The grant came one month after the Federal Communications Commission authorized Michigan State to construct a TV antenna and install a transmitter to operate on ultra-high frequency channel 60.

Dr. Armand L. Hunter, director of television development at M.S.C., reports that the money will go toward the purchase of a transmitter. The grant contract stipulates that the money may be used only for the purchase and installation of television equipment.

This is the second major grant to Michigan State College for the purchase of TV equipment within the year. A gift of \$21,000 from the Fred P. Warren Foundation of Three Oaks, Mich., was used to purchase a mobile unit for telecasting of programs or events outside the college's central video studio.

The college's TV station is expected to be in full operation by the fall of 1953, if the necessary equipment is available for purchase. The college has been operating its own fully equipped closed-circuit campus-wide television network for two years.

### Eisenhower First College President to Head Nation

New York.—In mid-November Columbia University received the formal resignation of Gen. Dwight D. Eisenhower as president, to become effective January 19, the day before his inauguration in Washington.

General Eisenhower has been on leave from the university without pay since February 1951. He became the thirteenth president of Columbia University on June 7, 1948, four months after his retirement as army chief of staff. He is the first college president ever to be elected President of the United States. Woodrow Wilson was no longer president of Princeton University when he assumed office. James A. Garfield, elected in 1880, had been president of Hiram College in Ohio before the Civil War.

### NAMES IN THE NEWS

Albert C. Jacobs, chancellor of the University of Denver, has been named president of Trinity College, Hartford, Conn., and is expected to assume his new responsibilities early in the new year. Dr. Jacobs succeeds G. Keith Funston, who resigned in September 1951 to accept appointment as president of the New York Stock Exchange.



Albert C. Jacobs

James Harold Hilton, dean of agriculture of North Carolina State College, has been appointed to succeed Dr. Charles E. Friley as president of Iowa State College when Dr. Friley retires July 1, 1953.

Guy E. Snively, executive director of the Association of American Colleges, will retire next June 30, after serving in that capacity for more than 15 years.



C. D. Simmons

Carroll D. Simmons, vice chancellor for business and finance at the University of Texas, submitted his resignation to become effective

January 31. Mr. Simmons is accepting appointment as vice president in charge of the trust department of the First National Bank, Houston, Tex. He has served since 1931 as investment officer, controller, vice president, and vice chancellor of the university. He is a past president of the Central Association of College and University Business Officers and a former member of the editorial advisory board of COLLEGE AND UNIVERSITY BUSINESS.

Dr. F. E. Wood retired recently after 22 years as business manager of Midland College, Fremont, Neb. He was succeeded by Elmer B. Sasse, formerly Chamber of Commerce secretary at Fairbury, Neb.

Dr. Carter Davidson, president of Union College, was elected to a two-year term as president of the Association of Colleges and Universities for the State of New York.

Arthur A. Hauck, president of the University of Maine, has been chosen president of the Association of Land-Grant Colleges and Universities. As president of the association, he suc-



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## NEWS

ceeds Milton S. Eisenhower, president of Pennsylvania State College.

Dr. B. Joseph Martin, for the last two years executive director of the Methodist College Foundation of North Carolina, Inc., has been elected to the presidency of Wesleyan College, Macon, Ga. He will take office on



B. J. Martin

January 1, when he succeeds Dr. W. F. Quillian, who has been acting president since the death of President Silas Johnson in October of last year.

Stafford H. Cassell, long-time athletic director and coach at the American University, Washington, D.C., has been named assistant to the president, Dr. Hurst R. Anderson. Mr. Cassell will be in charge of student liaison, alumni affairs, and public relations, and will direct all nonacademic off-campus activities at the university.

Gilbert C. Garland was named director of admissions at Northeastern University, Boston, last month. Dr. Garland succeeded Milton J. Schlagenhauf, who had served in the capacity of admissions director for the last 26 years. Professor Schlagenhauf is now director of public relations and development for the university.



G. C. Garland

T. R. McConnell, chancellor of the University of Buffalo, was named to the presidency of the Association of Urban Universities at the recent annual meeting of the association held in Detroit. He succeeds David A. Lockmiller of the University of Chattanooga.

J. D. Millett, executive director of the Commission on Financing Higher Education and professor of public administration at Columbia University, has been made director of a "Center of Administrative Studies" at Columbia University. The new project will undertake research dealing with administrative problems of government agencies and large nonprofit institutions.

Philip Duffy, purchasing agent of Stanford University, was recently hospitalized as a result of an attack of poliomyelitis. Reports indicate that Mr. Duffy is making a slow recovery and will not be back at his university duties for some months.

James C. Dolley, vice president of the University of Texas, has submitted his resignation to become effective in January.

Dr. Herbert G. Espy, president of New York State Teachers College at Geneseo since 1946, has resigned to become education commissioner for the state of Maine.

Albert H. Duvall, a member of the Knox College staff at Galesburg, Ill., for 31 years, has been promoted to the position of superintendent of buildings and grounds. President Sharvy G. Umbeck announced recently.

Henry D. Sharpe, chancellor of Brown University since 1932, retired recently and was succeeded by Harold B. Tanner, Providence attorney.

H. Lyford Cobb, a member of the Cornell University development program since 1948, has been made assistant to Willard I. Emerson, vice presi-

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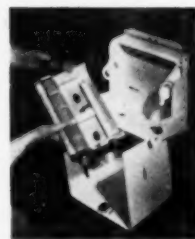
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## NEWS . . . . .

dent for university development at Cornell. He succeeds **David Palmer-Persen**.

**Thomas A. Spragens**, secretary-treasurer of the Fund for the Advancement of Education of the Ford Foundation, has been named president of Stephens College, Columbia, Mo. Mr. Spragens succeeded **Mrs. Nell Hutchinson**, who had served as acting president since the resignation of **Dr. Homer Price Rainey** last June. The new appointment became effective December 1.

**Charles Pratt**, president of Pratt Institute in Brooklyn, announced on November 6 that he intended to retire as soon as a successor could be appointed.

**Henry G. Badger**, a member of the staff of the U.S. Office of Education in Washington, D.C., was one of a group of alumni of DePauw University to receive citations on the occasion of the inauguration of **Russell Jay Humbert** as president of DePauw Uni-



T. A. Spragens

versity. The citations were "in recognition of outstanding achievements and services which reflect honor upon DePauw University."

**Vernon L. Kretschmer**, director of the Illini Union at the University of Illinois, has been assigned additional responsibilities as director of housing for the university. He will take over the responsibilities formerly handled by **S. Earl Thompson**, who resigned to accept appointment as head of the department of institutional management at Michigan State College. **Earl C. Finder**, supervising accountant of the Illini Union, has been appointed assistant director of the union.

**Elinore Fiero Mullen**, executive secretary of Barnard College of Columbia University, died recently at the age of 47 years. Mrs. Mullen had been a member of the college administrative staff since 1924.

**Frank Stockton Magill**, president emeritus of Penn Hall, Chambersburg, Pa., died recently at the age of 77 years.

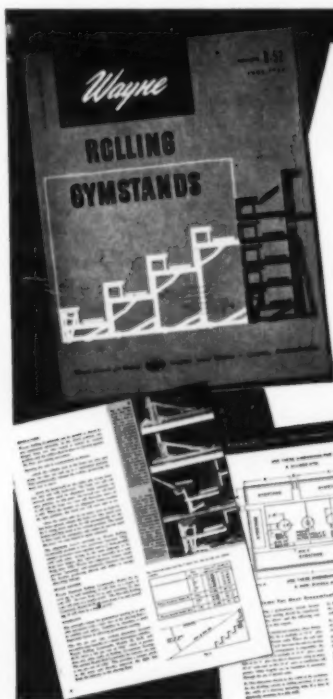
**Arthur Stanley Gist**, retired president of Humboldt State College, Arcata, Calif., died recently at the age of 69 years. He had been president

of the college from 1930 to 1950.

**Brig. Gen. Leigh R. Gignilliat**, superintendent of Culver Military Academy from 1910 to 1941, died recently at Hines General Hospital, Joliet, Ill. General Gignilliat retired as superintendent of the academy and in 1941 was appointed by the Secretary of War as a special adviser on national guard and reserve matters.

**Dr. Edgar Godbold**, former president of Louisiana College, died recently at the age of 71 years.

**John C. Christensen**, controller emeritus of the University of Michigan, died recently at his home in Ann Arbor. Mr. Christensen retired from active service at the university in 1945 but had continued as chairman of the National Committee on the Manual of College and University Business Administration until 1949, when he became honorary chairman of the committee. His administrative experience in colleges and universities began in 1911 when he became financial secretary of Kansas State College. In 1914 he was appointed assistant secretary of the University of Michigan and in 1921 became controller.



## NEW CATALOG OFFERS HELP IN PLANNING GYM SEATING

You'll want a copy of the new Rolling Gymstand Catalog recently issued by Wayne Iron Works.

Concise, complete and fully illustrated, the Rolling Gymstand Catalog includes:

- Factors to consider in selecting seating • Planning aids
- Types of Gymstands • Design and construction features
- Typical gymnasium seating plans • Installation photographs
- Specifications for gymnasium seating • Dimension tables

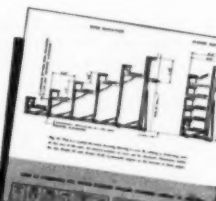
The Wayne Rolling Gymstand Catalog has been designed to serve as a useful reference source for busy school administrators. It's packed with helpful information on gymnasium seating.

If you'd like a free copy of this 16-page catalog for your files, write to us. No obligation, of course.

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choice of top arrangements

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NEW YORK • CHICAGO • LOS ANGELES • BOSTON • IN CANADA - MOFFATS LTD., WESTON, ONTARIO

## DIRECTORY OF ASSOCIATIONS

### National Federation of College and University Business Officer Associations

President: Jamie R. Anthony, Georgia Institute of Technology; vice president: C. C. De Long, University of Illinois; secretary-treasurer: Irwin K. French, Wellesley College.

### Association of College Unions

President: Charles D. Owens, University of Washington; secretary-treasurer: Edgar

A. Whiting, Cornell University; editor of publication: Porter Butts, University of Wisconsin.

Conference: April 16-19, Claremont Hotel, Berkeley, Calif.

### National Association of Educational Buyers

President: Kermit A. Jacobson, California Institute of Technology; executive secretary: Bert C. Ahrens, 1461 Franklin Ave., Garden City, N.Y.

### Association of College and University Business Officers

#### American Association

President: J. R. E. Lee Jr., Florida A. & M. College; secretary: L. H. Foster Jr., Tuskegee Institute.

Convention: May 3-5, Fort Valley State College, Fort Valley, Ga.

#### Central Association

President: Bruce Pollock, Carleton College; secretary-treasurer: C. C. De Long, University of Illinois.

#### Eastern Association

President: Charles H. Wheeler III, University of Richmond; secretary-treasurer: Irwin K. French, Wellesley College.

#### Southern Association

President: Frank D. Peterson, University of Kentucky; secretary-treasurer: Gerald D. Henderson, Vanderbilt University.

Convention: April, Gainesville, Fla.

#### Western Association

President: Robert W. Fenix, Willamette University; secretary-treasurer: William Miliken, St. Mary's College of California.

Convention: May 10-12, Empress Hotel, Victoria, B.C., Can.

### American College Public Relations Association

President: Edward P. Vanderhaar, Xavier University, Cincinnati.

Convention: 1953, Salt Lake City.

### Association of Physical Plant Administrators of Universities and Colleges

President: Edward Pardon, University of Michigan; secretary-treasurer: A. F. Gallistel, University of Wisconsin.

Convention: May 11-13, Alabama Polytechnic Institute, Auburn, Ala.

### National Association of College Stores

President: H. R. Ritchie, University of North Carolina Book Exchange, Chapel Hill; executive secretary: Russell Reynolds, Box 58, 33 West College Street, Oberlin, Ohio.

### College and University Personnel Association

President: Hedwin Anderson, University of Minnesota; secretary-treasurer: Clara Stimson, University of Rochester; executive secretary: Donald E. Dickason, University of Illinois. Permanent headquarters, 809 S. Wright St., Champaign, Ill.

Convention: July 1953, Michigan State College, East Lansing.

### National Association of College and University Housing Officers

President: Kenneth D. Lawson, Michigan State College; vice president: M. R. Shaw, Cornell University; secretary-treasurer: Ruth N. Donnelly, University of California, Berkeley.

Convention: August, University of Minnesota.

## CLASSIFIED ADVERTISING

### POSITIONS WANTED

**Business Manager**—Service General with broad executive experience; whose education includes a college degree and graduate work at both Columbia and Harvard; is considering requesting retirement in 1953 and desires to join a university as the official in charge of finance and business administration. Write Box CW 122, COLLEGE AND UNIVERSITY BUSINESS.

**College or School Business Officer**—Diversified experience in public and government auditing, industrial and college business; strong on accounting and budgets; enjoy teaching. Write Box CW 123, COLLEGE AND UNIVERSITY BUSINESS.

**Director of Food Service**—University graduate with M.A. in Institutional Management; available for college position; eighteen years' experience in large colleges as manager of food service with duties of purchasing, menu planning and general supervision of entire department. Write Box CW 126, COLLEGE AND UNIVERSITY BUSINESS.

**Educational Administrator**—Desires position in academic or business administration; trained and experienced in business administration; highly successful university teacher with keen institutional interest nearly five years with position secure for future; now desire administrative post; age 39; doctorate; available after June first; highest references. Write Box CW 127, COLLEGE AND UNIVERSITY BUSINESS.

**Food Service Director**—Position wanted in larger university; five years' experience as college food director, of an enrollment of eighteen hundred and boarders of two hundred and fifty; two years at a state institution,

feeding three thousand; commissary steward four years; graduate of Cooks & Bakers School; two years with B.A.; age thirty five; dependable & honest; would like change; prefer west coast, but will consider anywhere; can furnish good recommendations. Write Box CW 102, COLLEGE AND UNIVERSITY BUSINESS.

**Public Accountant**—With twenty-five years' experience in active practice; is interested in a position as Treasurer, Business Manager, Bursar or other Financial Administrative Officer in a small or medium-sized college; graduate of Harvard in 1917 and CPA Degree in Minnesota in 1928. Write Box CW 124, COLLEGE AND UNIVERSITY BUSINESS.

**Superintendent of Buildings and Grounds**—Graduate engineer; administrative experience in university maintenance, construction, operation, purchasing, planning, rentals, and organization; industrial maintenance engineering experience; excellent references. Write Box CW 125, COLLEGE AND UNIVERSITY BUSINESS.

### POSITIONS OPEN

**Plant Maintenance Superintendent**—New Jersey institution with 450 students; knowledge of steam plant and experience in directing general maintenance essential. Write Box CO 102, COLLEGE AND UNIVERSITY BUSINESS.

**Plant Superintendent**—New York metropolitan college; Mechanical Engineering Degree required; experience in building construction and maintenance; send complete resumé of training and professional experience, personal data, and salary expected. Write Box CO 96, COLLEGE AND UNIVERSITY BUSINESS.

The rates for classified advertisements are: 10 cents a word; minimum charge, \$2.50.

Forms close 25th of month preceding date of issue.

Address replies to  
**COLLEGE AND UNIVERSITY BUSINESS**  
919 N. Michigan Avenue, Chicago 11, Ill.



# W Y A N D O T T E

## ★ SALUTE ★

## ★ FAME ★



### *for* **MACHINE** *Dishwashing*

Wyandotte SALUTE washes dishes better, cleaner, and at less cost to you. It keeps china and plasticware clear and stain-free, continually. For dishes already stained, just one soaking in concentrated solution does the job. SALUTE is rapid-draining, prevents streaks and spots . . . makes silverware and glassware sparkle, too. SALUTE keeps your machine free of scale and film.



### *for* **HAND** *Dishwashing*

Wyandotte FAME is the name of the new, fast-selling product for hand dishwashing. FAME is the FIRST to contain Wyandotte's new, exclusive, fast-acting, superactive wetting agents. It holds dirt and grease in suspension, retains its cleaning action longer, doesn't spot or streak. FAME cleans china, glassware, silver, pots and pans quickly and economically. And it's easy on the hands.

Ask your jobber or Wyandotte representative for SALUTE or FAME.

Wyandotte Chemicals Corporation, Wyandotte, Michigan; also Los Angeles 12, California.



Largest manufacturers  
of specialized  
cleaning products  
for business and industry



## Wyandotte CHEMICALS

Helpful service representatives in 138 cities  
in the United States and Canada.

## **memo:**

To all business officers of U.S. colleges and universities  
**SUBJECT: 1952 Census of College and University Facilities**

About November 1, COLLEGE AND UNIVERSITY BUSINESS mailed to every college and university in the United States a questionnaire covering the physical plant.

This is an elaborate and complex form and to answer it, we fully realize, requires substantial time and effort. We believe that the results will justify that effort. The facts developed will present for the first time a broad picture of the nation's plant of higher learning. Also, this information will assist many manufacturers in obtaining a full understanding and appreciation of the needs of the field in which you and we are mutually interested.

We appreciate the fine response already received.

We appeal to you to give us *your* cooperation, to supply the requested facts and send them to us at the earliest moment. We hope that all returns will reach us before Christmas, certainly before the new year.

If by any chance you have not received this questionnaire or if it has been misplaced, let us know at once and a duplicate will be sent immediately.

**College and University Business**

919 N. Michigan Ave., Chicago 11, Ill.



## The preferred chair for college classrooms and lecture halls

Pedestal Tablet-Arm Chair No. 472



Leading colleges and universities have shown a marked preference for American Universal Pedestal Tablet-Arm Chairs. These chairs are designed for balanced posture and comfort. They are secured to the floor, thus avoiding the helter-skelter confusion resulting from pushing chairs back when the bell rings.

The roomy cradleform posture seat is 15½ inches deep, 17½ inches wide, and 17 inches high. The solid, deep-curved back is especially useful for riser-treads, as it prevents use of the seat as a footrest by those in back. The 23½ x 12-inch tablet-arm has proper height and slope for writing comfort. Extra strength is provided by the tubular-steel support with V-brackets under arm and seat. All metal parts have dipped, baked-enamel finish. Ply-wood seat, back, and arm are durably lacquered in natural-wood finish. Book rack (as shown) is an optional accessory.

## American Bodiform® Upholstered Auditorium Chairs with Tablet-Arm

Comfortable seating and convenience, as provided in American Bodiform Auditorium Chairs with Tablet-Arm promote greater attention to the speaker.

Scientific contours, generous dimensions, and controlled

resiliency make for increased comfort in this chair. Automatic ¼ safety-fold action assures convenience in passing, and contributes to economical housekeeping. Upholstery improves acoustics in partly filled auditoriums or lecture halls.

Smooth, silent functioning of all moving parts helps avoid noise and confusion. Improved upholstering method eliminates tacks; worn upholstery is quickly replaced by custodian. Chairs can be supplied with riser-attached standards for balconies. Available in a wide choice of upholstery colors and aisle standard designs.



Bodiform Tablet-Arm Chair No. 16-0017A

Write to us in detail about your requirements.

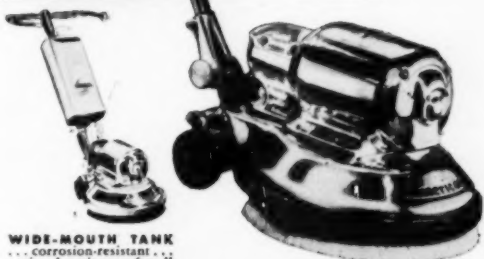
WORLD'S LEADER IN PUBLIC SEATING

### American Seating Company

Grand Rapids 2, Mich. Branch Offices and Distributors in Principal Cities

Manufacturers of School, Auditorium, Church, Theatre, Transportation, Stadium Seating, and Folding Chairs

## American does All!



**WIDE-MOUTH TANK**  
... corrosion-resistant ... optional equipment for all DeLuxe models. Capacity 15 quarts. Distributes liquid through "Spray Feed" metal backed scrubbing brush.

### SAVES LABOR

### and CUTS COSTS, TOO!

New improved American DeLuxe Machine engineered with advanced features to reduce time, labor and costs in floor maintenance! Has new "Swing-Around" Handle combined with Safety-Grip switch. Handle can be rotated so that built-in trailing wire is on either side. Ample power for scrubbing, polishing, disc sanding, steel wooling, grinding. 14", 16", 19" brush spread. Smooth, easy performance ... long-life dependability!

**New A.L.M. 13 Floor Maintenance Machine** ... low cost for scrubbing, polishing, steel wooling, disc sanding, buffing all floors. 13" brush spread.



**Floor Finishes** ... a complete American line to reduce maintenance and cleaning costs on any floor. Use American seals, finishes, waxes and cleaners for every requirement—glossy or satin—fast-drying or normal drying—on wood, cork, linoleum, terrazzo, asphalt tile, rubber tile, concrete, plastic and other types. Your nearby American distributor will be glad to call and talk over your floor service problems without obligation.

### SEND

The American Floor Surfacing Machine Co.

590 So. St. Clair St., Toledo 3, Ohio

Send latest catalog on the following, without obligation:

☐ DeLuxe Maintenance Machine ☐ A.L.M. 13 Maintenance Machine ☐ Wide-Mouth Tank ☐ Water Pick-Up Machine ☐ Floor Finishes

Please arrange, without obligation, a FREE demonstration of ☐ DeLuxe ☐ A.L.M. 13 ☐ W.M. Tank ☐ Water Pick-Up ☐ Floor Finishes

Name

Street

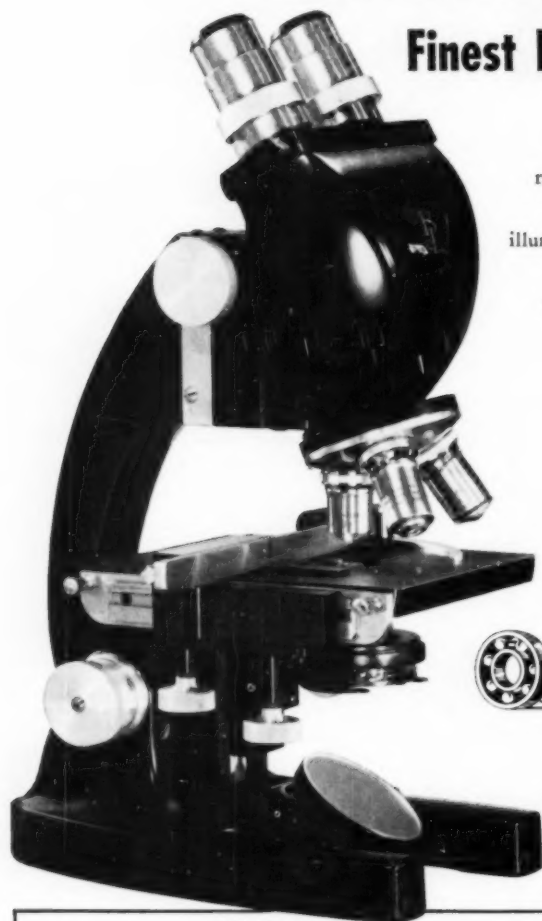
City  State

**WATER PICK-UP MACHINE** ... speeds up the clean-up! Use this American to vacuum up dirty water after electric scrubbing your floors. Powerful motor ... heavy duty squeegee leaves a clean dry path 29" wide ... 15 gal. tank.

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...with the World's

## Finest Laboratory Microscope



Your hand is *completely at rest* on the table for relaxed operation of fine adjustment, mechanical stage and substage condenser controls, and illuminator switch. *They're all within effortless reach!*

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**LABORATORY  
MICROSCOPES**



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# WHAT'S NEW

December 1952

Edited by Bessie Covert

TO HELP you get more information quickly on the new products described in this section, we have provided the postage paid card opposite page 88. Circle the key numbers on the card which correspond with the numbers at the close of each descriptive item in which you are interested. COLLEGE and UNIVERSITY BUSINESS will send your requests to the manufacturers. If you wish other product information, just write us and we shall make every effort to supply it.

## NC Exit Device



Designed for single or double doors, the new Von Duprin NC (Narrow Concealed) exit device is 1 1/4 inches thick with stiles as narrow as 1 1/4 inches. The reversible, spring-actuated NC is all bronze, with drop-forged cam and lever arms. The crossbar is X-Bar reinforced for longer, safer service. The top and bottom throw deadbolts hold bolts retracted during door travel. The outside control turnpiece is normally rigid in a vertical position. When key is used, the turnpiece can be turned to retract the top and bottom bolts. The device can be furnished with outside pull and with outside cylinder control. It is available in a wide range of finishes. Von Duprin Division, Vonnegut Hardware Co., Dept. CUB, 402 W. Maryland St., Indianapolis 9, Ind. (Key No. 446)

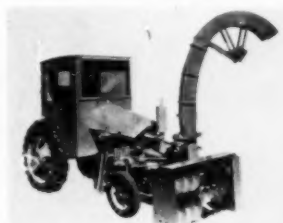
## Rubber-Base Primer

Tropical Pigmented Primer is formulated on a synthetic rubber resin base. It primes, seals and covers in one coat and dries in two to four hours so that finish painting can be completed the same day. Fresh plaster, new concrete, cement or cinder block and even wet walls can be wiped dry and painted with satisfactory results. The new product seals "hot spots" and provides a vapor barrier preventing passage of moisture to outside walls. It will not support mold or mildew on inside walls. It is uniform, free of streaks, and plaster patches or sealed cracks will be shine-free on the finish coat. Tropical Paint & Oil Co., Dept. CUB, 1246 W. 70th St., Cleveland 3, Ohio. (Key No. 447)

## Snow Throwers

Three new models are available in Maxim Snow Throwers. They include hand operated machines and one rider operated machine which has a protective cab. The machines are designed to eat into the snow and whirl it away, hence depth of snow is not a limiting factor. Snow is thrown many feet away, eliminating high banked edges along walks and driveways. The guiding chute is adjustable both for the direction of snow throwing and for the distance it is to be thrown.

Model 728 is the result of five years of experience in the design and manufacture of hand operated snow throwers. It includes new design and operating features for more efficient hand operation. It has three forward speeds and cuts a path 28 inches wide, increased to 36 inches by using optional wings.



Model 419 embodies the new features of Maxim Snow Throwers in a smaller machine, cutting a path 19 inches wide, adjustable to 25 inches. Model 148 (illustrated), a completely new machine, gives nearly three times the throwing capacity of hand operated machines and travels nearly twice as fast. It has four forward speeds and one reverse and has a scoop 27 by 48 inches. The Maxim Silencer Co., Dept. CUB, 85 Homestead Ave., Hartford 1, Conn. (Key No. 448)

## Water Cooler

Three different drinking fountains can be supplied with fresh cold water from the new Westinghouse electric water cooler. The new unit was designed for remote installation, with the cooler as a central source of cooled water supply. It can dispense cold water continually to as many as three conveniently ar-

ranged wall fountains on the same level, above or below the main cooler. It is a completely packaged cooling unit with a hermetically sealed refrigeration system. Westinghouse Electric Corp., Dept. CUB, Appliance Div., East Springfield, Mass. (Key No. 449)

## VP Voicewriter

A compact, light weight dictating and transcribing machine is offered in the new VP Edison Voicewriter. It is small enough to be carried easily under the arm or in a brief case, yet is built to stand heavy duty use. The 11 pound, book-shaped machine is less than 2 1/2 inches thick and uses Vinylite "diamond discs" which have a capacity of 30 minutes of dictation and are played back on the same instrument with full natural clarity. It is a self-contained machine which is easy to operate. The discs are standard and interchangeable for use on all Edison equipment.

A single knob on the VP performs all the functions of permitting executive or secretary to recall the last few words spoken or to reproduce the entire content of a disc. The same control also permits audio scanning of the entire recorded surface. A lock-switch holds the diamond stylus in place, as well as anchoring the other internal parts while the machine is being carried about. It has a turbine-type blower for cooling the mechanism and the microphone also serves as a speaker for playing back the voice with natural clarity. The VP has two lights which indicate when the machine is on and when it is ready for dictation, it operates on only 25 watts, and has an



end monitor which gives audible warning when the end of a disc is near. Thomas A. Edison, Inc., Dept. CUB, West Orange, N. J. (Key No. 450)

(Continued on page 70)

## What's New . . .

### Wear-Ever Roasters

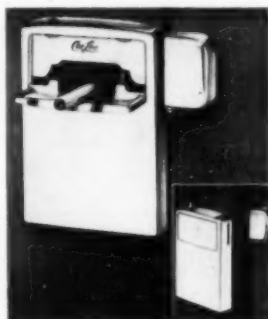
Two new sizes in Wear-Ever Aluminum Roasters are now available. Made from an extra tough, dent resistant aluminum alloy, they are equipped with metal straps which enable them to slide easily in and out of the oven and also give the roasters added strength. The drop-type loop handles make lifting and handling easier.

Both new sizes are available with lugs attached enabling a regular pan and a lug-fitted pan of the same size to be used together as a covered roaster. The new pans are 4 1/4 inches deep. The smaller roaster has a top inside dimension of 13 1/4 by 21 1/4 inches and a bottom inside of 11 by 19 inches. The larger size measures 21 1/4 by 27 1/4 inches at the top inside with bottom inside 19 by 25 inches. **The Aluminum Cooking Utensil Co., Dept. CUB, New Kensington, Pa. (Key No. 451)**

### Combination Door Lock

A dual purpose combination self-cleaning cigarette shelf and toilet stall door lock is being introduced as the Cee-Loc. It ensures privacy, locking at the touch of a button, and also provides a clean place to lay a cigarette. The cigarette shelf is automatically brought

into position for use when the stall door is locked. The door is unlocked by lifting the cigarette shelf, and at the same time the ashes are emptied into a fully concealed self-contained receptacle. The



receptacle is quickly and easily removed for emptying through use of a special key.

The Cee-Loc also provides a safe place to hang a purse or handbag with no possibility of it being forgotten as the stall door cannot be unlocked without removing the bag and closing the shelf. Cee-Loc is practically theft-proof and is easily installed. **The Electric-Aire Engineering Corp., Dept. CUB, 209 W. Jackson Blvd., Chicago 6. (Key No. 452)**

(Continued on page 74)

### Metlwal Partitions

Low initial cost, permanent economy, easy maintenance, quiet, fire resistance and rich attractive appearance are some of the features claimed for the new Series "600" Metlwal Partitions. This new partition and paneling material is designed for use in new construction or modernization and incorporates special utility and convenience features. It offers clean, fast, simple installation of permanent partitions and paneling which can be moved without waste when floor plans change. Standard panels and parts combine to make custom built installations as needed as standard panels may be cut and fitted like lumber.

The new material is available in natural wood grain finishes and all parts are Bonderized for rust resistance and long wear. Double wall construction gives effective sound control and provides dead air space for insulation and for concealed utilities. Removable base sections facilitate wiring and piping and standard electrical outlets and grilles can be used in any location and number desired. Parts may be used interchangeably for partitions and paneling and the new Series "600" Metlwals give a rich, clean, attractive finish to walls of offices, corridors, waiting rooms and other areas. **Martin-Parry Corp., Dept. CUB, Box 964, Toledo 1, Ohio. (Key No. 453)**

**Start! Stop! Start!**



**Speed + Safety for your Gym Floors**

**DOLCOROCK**

The faster the game, the more frequent the sudden stops and starts. With DOLCOROCK floor surfacing, your players can "pivot on a dime" and take off again instantly—safe from dangerous slip and slide. DOLCOROCK's high coefficient of friction provides this combination of speed with safety—gives confidence to players and more enjoyment to spectators.

DOLCOROCK is a lustrous, eye-appealing finish, correct for hardwood, cement or magnesite. It's like a layer of clear quartz, standing up under the hardest gym use. Virtually impervious to grease, dirt, ordinary acids and alkalis . . . economical to maintain. For an attractive, "fast" and SAFE gym floor, choose DOLCOROCK!

Write for booklet  
"Floor Maintenance"  
containing detailed  
facts on DOLCOROCK

**Dependable**  
**DOLGE**  
WESTPORT, CONNECTICUT

**durable**  
 **AND**  
 **Smart**  
 **FURNITURE**

**TABLE with**  
**CAPTAIN'S**  
**CHAIRS**



Table  
No. 8036

Chairs  
No. 2077

For prices and complete information,  
see your dealer or  
write us.

**AMERICAN**  
**CHAIR COMPANY**  
MANUFACTURERS  
SHEBOYGAN, WISCONSIN

# A<sup>2</sup>

## Rim Type Exit Device



All drop-forged  
Architectural bronze exterior  
Double acting crossbar  
X-Bar crossbar reinforcement



# B<sup>2</sup>

## Vertical Rod Exit Device



All drop-forged  
Architectural bronze exterior  
Double acting crossbar  
X-Bar crossbar reinforcement



# Von Duprin

FIRE AND PANIC  
EXIT DEVICES

and auxiliary items for

"The SAFE Way Out!"

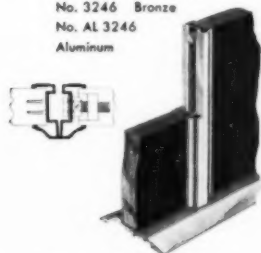


VONNEGUT HARDWARE CO.  
VON DUPRIN DIVISION  
INDIANAPOLIS 9, INDIANA



## Compensating Metal Astragal

No. 3246 Bronze  
No. AL 3246  
Aluminum



Easily adjusted  
Eliminates gap between doors  
Provides correct bevel  
Permits independent door  
operation

## Frame Pattern REMOVABLE MULLION

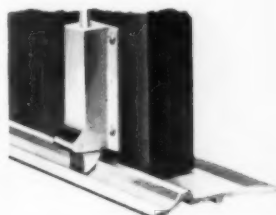
No. 1254



Acts as stop for  
meeting stiles  
Covers gap  
between doors  
Holds strikes for  
rim devices

## LATCH TRACK Threshold

No. 12390 Bronze  
No. AL 12390 Aluminum



Sturdy extruded sections  
Latching at any point  
Full opening door stop



# Sanibag Service

**Offers Women the BETTER WAY to Dispose of Sanitary Napkins**



**WOMEN PREFER**

the SANIBAG method of disposing of sanitary napkins. Once introduced to Sanibag, they accept it as the quickest, daintiest and most discreet disposal method. Discomfort and personal distress can be among the greatest enemies of successful learning.

**EASY ON PLUMBING**

Sanibags reduce embarrassing toilet stoppages that too often occur in women's lavatories. . . in fact, Sanibag service costs so little that it pays for itself many times over in reduced plumbing bills and washroom maintenance. Used by hundreds of schools, dormitories and sororities.

Why not investigate the advantages of Sanibag now?

Send for free samples and complete information. When you write, please include your washroom supply merchant's name and address.

**Beier & Company**  
408 SOUTH GREEN STREET  
CHICAGO 7, ILLINOIS

## Monroe FOLDING BENCHES and FOLDING TABLES



Monroe Folding Benches, combined with Monroe Folding Pedestal Banquet Tables are ideal for the school cafeteria as well as for many other uses throughout the school. Monroe Folding Benches have the same basic construction as the famous Monroe Folding Tables.

**Benches Fold Flat—2 1/2" Thin**

Write for CATALOG and DISCOUNTS on Direct Shipments to All Institutions



Tables and Benches Nest for Quick Room Clearance



Sturdy Construction for Long Life

**THE Monroe COMPANY**  
77 CHURCH STREET COLFAX, IOWA

## LOOKING FOR SOMEONE?

Someone to fill a vacancy in your staff—a Business Manager—Superintendent of Buildings and Grounds—Purchasing Agent—Director of Food Service and Dormitories?

Or maybe you are thinking about making a change.

If so, consider placing a "Classified Advertisement" in the next issue of College and University Business.

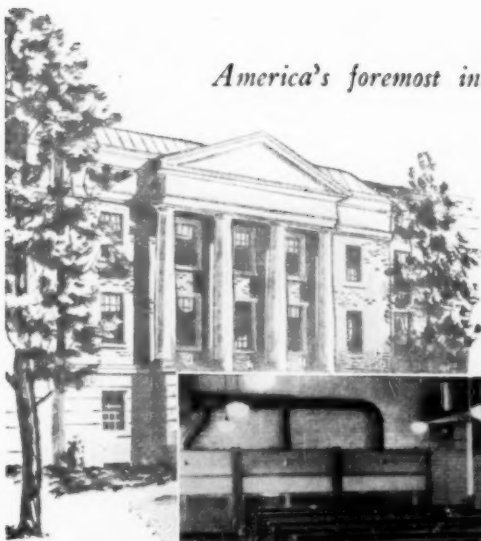
It costs but 10¢ a word (minimum charge of \$2.50) to place your story before the administrative officers of colleges and universities in this country and Canada.

"Classified Advertisements" are working successfully for others—they can do the same for you.

WRITE TO: **Classified Advertisements**

**COLLEGE and UNIVERSITY BUSINESS**

919 N. MICHIGAN • CHICAGO 11, ILLINOIS

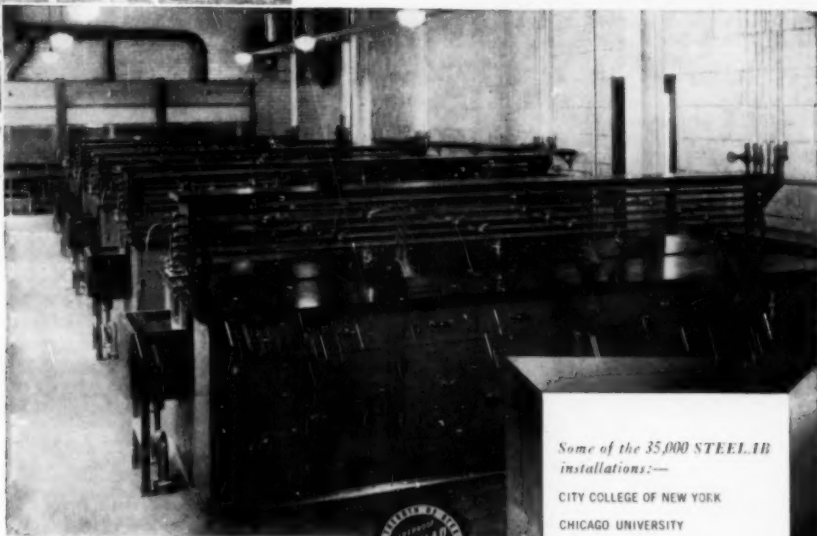


*America's foremost institutions specify . . .*

**PERMANENT  
FIREPROOF**

**"STEELAB"**

**LABORATORY FURNITURE**



"Wood is a distinct and potential fire hazard. Previous to 1928, many small fires occurred in our School of Science Building, resulting in considerable damage. In 1928, a small fire was discovered which could have been controlled except for a large concentration of wood furniture present. The fire swept through the laboratory, resulting in a total loss. Our new laboratory is now equipped with STEELAB furniture." Excerpt from a letter by the Curator of a leading Men's University.

## **LABORATORY FURNITURE COMPANY, INC.**

*Creators and Manufacturers of STEELAB furniture*  
Old Country Road, Mineola, L. I., N. Y.

• LITERATURE ON REQUEST

*Some of the 35,000 STEELAB installations:—*

CITY COLLEGE OF NEW YORK  
CHICAGO UNIVERSITY  
CONN. STATE TEACHERS  
CORNELL UNIVERSITY  
DARTMOUTH COLLEGE  
FONTBONNE HALL  
ILLINOIS UNIVERSITY  
M. I. T.  
MINNESOTA UNIVERSITY  
N. J. STATE COLLEGE AGRIC.  
NORTH CAROLINA UNIVERSITY  
PRINCETON  
ROCKEFELLER INSTITUTE  
SAN CARLOS, GUATEMALA  
SYRACUSE UNIVERSITY  
TEMPLE  
U. S. NAVAL ACADEMY  
WEST VIRGINIA

## What's New ...

### Compact Photocopy Machine



The new Apeco Systematic Auto-Stat one unit photocopy machine is a single compact cabinet occupying a minimum of space. This machine incorporates the Apeco Auto-Stat and an automatically controlled light intensity printer in one unit. All photocopying work can be done from start to finish automatically in the one unit, without the need for a separate printer and timer.

The new unit is 20 1/4 inches long, 10 inches wide and 11 inches high. It is attractive in appearance so that it can be used in any office, and no dark room is needed for final finishing. Finished copies are ready in a matter of seconds. No drying is needed and operation is clean and simple. The unit handles letter and legal size copies as well as larger copies up to 11 by 17 inches. All types of papers, documents or originals can be copied faithfully in black and white,

whether printed on one or both sides or on opaque or translucent paper. American Photocopy Equipment Co., Dept. CUB, 2849 N. Clark St., Chicago 14. (Key No. 454)

### Silverware Cleaner

Instant detarnishing of silverware is accomplished with Instant Dip. It is a chemical which swiftly and safely detarnishes all silverware dipped into it for a few seconds. After dipping, silverware needs only to be rinsed in hot or cold water and dried. Instant Dip can be used over and over again and does not evaporate. Nathan Straus-Duparquet, Inc., Dept. CUB, 33 E. 17th St., New York 3. (Key No. 455)

### Steel-Pride Locker

The Jet-Lok U-type interlocking joint principle is used in the construction of the newly developed Steel-Pride locker. The Jet-Lok construction gives added strength to the complete locker unit. Front, sides and back of the Steel-Pride Locker slide together to form tight, positive, interlocking joints along the entire length of each member.

Utmost rigidity and pilfer-resistance is offered by the Jet-Lok construction and

lockers stand indefinitely without twisting or getting out of shape. Door and door frame are made of 16 gauge prime cold rolled steel. Back, sides, top, shelf and bottom are of 24 gauge and locking channel of 19 gauge cold rolled steel. Extension brackets bolt to legs and are adjustable to provide stability on uneven floors. Louvers give ample ventilation while protecting against fire, dirt and vandalism. The all-grip Jet-Lok joints



plus positive locking system render the new Steel-Pride locker practically pilfer-proof. Steel Service Mfg. Co., Dept. CUB, Steubenville, Ohio. (Key No. 456)

(Continued on page 76)

**THAT'S THE PROBLEM —  
HERE'S THE ANSWER!**

**TELKEE**  
**Moore Key Control**  
A METHOD FOR FILING AND CONTROLLING KEYS

- Any key instantly available — lost keys never a problem
- Neat, compact metal cabinet — easy to set up and operate
- Expansion unlimited
- Control by secret code

Why not send for **FREE** color brochure, "The Missing Link" which tells you all about our equipment. It's yours without obligation — address requests to

**P. O. MOORE, Inc., Room 604, 300 Fourth Ave., N. Y. 10, N. Y.**

**Here Come  
50,000\* ITEMS!**

**EQUIPMENT . . FURNISHINGS  
SUPPLIES . . .**

The DON Store is brought to Your Door through the 6 Catalogs each DON representative carries. In them you are sure to find whatever you need to operate your restaurant, hospital, hotel, club, school or other institution.

**DON**

... more than a salesman

Each DON representative is able and willing to pass on ideas and suggestions for increasing your business or service and to tell you of others' experiences. So he is more than a salesman — he can help you with your equipment and supply problems. Just ask him about any item shown in the SIX big catalogs he carries.

Each DON Salesman Carries SIX Complete Catalogs

EVERY ITEM SOLD ON A GUARANTEE OF SATISFACTION OR MONEY BACK

**EDWARD DON & COMPANY**  
2201 S. LaSalle St. • Dept. 6 • Chicago 16, Ill.

*Look to*

# SIMMONS...

*for Furniture and sleep equipment*

**Used by hotels, tourist courts, clubs,  
schools, colleges, rest and convales-  
cent homes, institutions of all kinds**

Bring to Simmons your plans for furnishing new rooms or modernizing old ones! Simmons' complete line of fireproof steel furniture in 20 color and wood grain finishes, offers you far more opportunity to select equipment for comfort, color harmony, maximum utility, long life and economy.

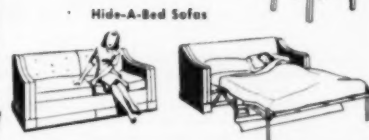
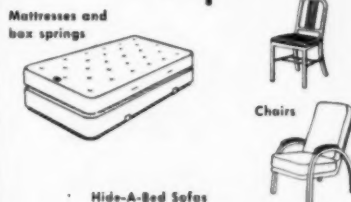
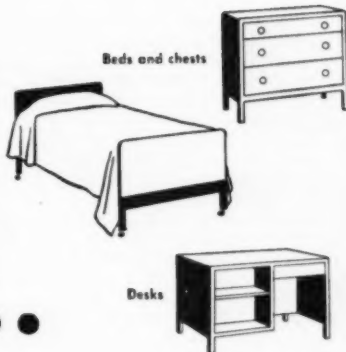
Simmons furniture and sleep equipment are patterned to modern demands, whether it is room furniture for the finest hotels, or hospital equipment to speed recovery. The ablest designers, engineers and color stylists are employed. Products are brutally tested in laboratories for structural flaws, and use-tested for guest or patient approval!

Shown here are only a few products from Simmons' complete line. Many more are pictured and described in the catalogs offered. It will pay you to have these catalogs on your desk. They're free—so send for them today!

## SIMMONS COMPANY

**Display Rooms:**

Chicago 54, Merchandise Mart • New York 16, One Park Avenue  
San Francisco 11, 295 Bay St. • Atlanta 1, 353 Jones Ave., N. W.  
Dallas 9, 8600 Harry Hines Blvd.



Simmons Company,  
Merchandise Mart Plaza, Chicago 54, Illinois.

Please send us your ..... Hospital Equipment  
catalog: ..... Guest Room Catalog.

Name ..... Title .....

Business .....

Address .....

City ..... State .....

## What's New ...

### Transcription Players

A new line of combination two and three speed portable 16 inch Masco transcription players is now available with public address systems. All models feature the new 12 inch turntable which acts as a flywheel for wow-free operation. One series of six models is designed for wide range reproduction of standard, transcription and LP records and microphone. All six models permit mixing of voice and phonograph with separate inputs and volume controls for each as well as separate bass and treble volume controls.

Two other new models are a DeLuxe Square Dance Transcription Player and 14 watt Public Address System with 33 1/3 and 78 rpm dual-speed motor. Masco Electronic Sales, Dept. CUB, 32-28 49th St., Long Island City 2, N. Y. (Key No. 457)

### "Air-Flow" Steel Locker

Especially developed to meet all requirements for a properly equipped and ventilated modern locker room, the new "Air-Flow" Steel Locker permits circulation of clean, treated air through the locker. The built-in ventilating system removes odors and keeps clothing fresh and dry. Other features provide conveni-

ence and comfort for the user and assure greater locker room cleanliness and sanitation.

A louvered, sloping bottom with shoe holder prevents dirt and trash accumula-



tion inside the locker. The smooth flush-front design and elevated dressing bench make the locker exterior and the locker room floor easier to keep clean. Special hat holder, storage shelf, coat rod and hooks and automatic locking device are other features of the new locker. Penn Metal Corporation of Penna., Dept. CUB, 50 Oregon Ave., Philadelphia 48, Pa. (Key No. 458)

(Continued on page 78)

### Decorative Drapery Line

The new fall line of home furnishing items for hospitals and other institutions is now available from Goodall Fabrics. Eighteen new hand-screened print patterns, ranging from simple abstract and stylized geometric designs to naturalistic florals and classic motifs are included in the new line to harmonize with any decorative scheme. Each pattern is printed in a wide range of colors which are correlated to the solid colors in the upholstery, slip cover and casement lines. Goodall Fabrics, Inc., Dept. CUB, 525 Madison Ave., New York 22. (Key No. 459)

### Portable Amplifier and Speaker

The new Model SA-13 Portable Power Amplifier and Speaker has been designed as a companion to the Model PT-125 TapeMaster Tape Recorder. The SA-13 combines a new 7 1/2 inch accordion type floating cone speaker, advanced amplifier design and effective baffling in one portable unit. It can be easily carried anywhere and can be used for a variety of applications. The new model comes in a sturdy carrying case covered with waterproof leatherette. TapeMaster, Inc., Dept. CUB, 13 W. Hubbard St., Chicago 10. (Key No. 460)

**for admiring glances...**  
for swimming pools and showers, of course

keep them sparkling bright and clean  
the simple, easy way with

**"Bull Frog"**  
**SAF-T-KLENZ**

TRADE MARK REG.  
U.S. PAT. OFF.

the cleaner that works like magic removing rust, stains, soap oil, body grease, lime deposits and algae formations that so detract from the appearance and sanitary conditions of pools and showers. It also minimizes conditions that breed and spread infectious germs. Simply sprinkle a little Saf-T-Klenz Powder on the damp surface, mop lightly, then rinse with clear water. Odorless. Harmless to hands, clothing, floors and drains. Write for a generous free sample of Saf-T-Klenz and see for yourself how quickly and easily your pools and showers will be gleamingly clean with no hard rubbing. Sold with a guarantee of satisfaction.

**BERMAN CHEMICAL COMPANY**

404 SUPERIOR STREET

TOLEDO 4, OHIO

- Please send free sample of Saf-T-Klenz.
- Please send quantity prices.

NAME

FIRM

STREET

CITY & STATE

**There's SAFETY in this key**

**HALT**

**locker troubles**  
with  
**DUDLEY LOCKS**



**P-570**  
Master-Keyed combination with the SAFE Dudley key.

This unique key actually does stop serious locker problems because it gives protection available with no other lock. Not easily duplicated by commercial locksmiths, it prevents unauthorized opening through key copying.

The RD-2 below, also is a "best seller." Write for details of the Dudley Self-Financing Plan, and catalog.

**RD-2**  
Rotating dial combination with Master-Key Chart control



**DUDLEY LOCK CORPORATION**

DEPT. 1222, CRYSTAL LAKE, ILLINOIS



# "The true university... is a collection of books"

THOMAS  
CARLYLE



If that were all there was to a university, the job of running one would be relatively simple.

But besides the books and teachers and scholars, today's university includes a vast complex of buildings to make the teaching practicable and provide for the physical well-being of the students.

Managing this plant is a big job, and you're right when you choose for your buildings equipment that will give excellent and lasting service. Crane valves, fittings and fixtures, for example. Crane is the preferred school plumbing for many reasons:

**Durability**—students for decades to come will use the Crane fixtures you specify today.

**Ease of Servicing**—exclusive Crane Dial-ese and Magiclose faucets (with the renewable cartridge) mean longer life.

**Ease of Maintenance**—smooth, glistening surfaces are easy to clean, help stretch maintenance budgets.

**Reputation**—the Crane reputation for quality has ready acceptance with boards and committees who approve budgets.

When you build, think of the years ahead. Talk it over with your Architect and Contractor—and let them know your preference for Crane.



Crane lavatories are preferred plumbing for outstanding schools and colleges the country over. The Rhodile lavatory you see here features Crane supply fittings with Dial-ese controls and direct-lift waste.

## CRANE CO.

GENERAL OFFICES: 836 SOUTH MICHIGAN AVE., CHICAGO 5  
VALVES • FITTINGS • PIPE  
PLUMBING AND HEATING

## What's New ...

### Magnetic Tape Recorder



Basically two tape recording machines in one, the Educator Dual offers the basic simplicity and flexibility of magnetic recording as a teaching tool, but permits the teacher to make tapes with training material on channel one, which the pupil can use for experimental comparative or interpretive recording on channel two. Such tapes can be used by other students since recording and erasing on channel two does not affect the teacher's master recording.

The unit provides two separate record-reproduce amplifiers and two separate record-play and erase heads so that it can record and play back two channels simultaneously, permitting binaural effect. It also permits listening to pre-recorded material on one channel while making a recording on the other. Educational Laboratories, Inc., Dept. CUB, 1625 Connecticut Ave., N.W., Washington 9, D.C. (Key No. 461)

### Floor Tile

Robbins Lifetime Vinyl All-Purpose Terra-Tile is a new floor covering which can be installed without the use of adhesives. The back of the vinyl tile is honeycombed, making the tile more resilient and twice the thickness of conventional tile. The pockets formed by the honeycomb construction exert a suction cup effect that helps hold the tiles in place, prevents moisture seepage between the joints and traps air which insulates against temperature extremes and dampness. The tile can be installed over uneven wood floors and still achieve a level surface.

A special cutting and squaring process achieves accuracy and uniformity in the tile. Dimensional stability prevents expansion or contraction after installation. The tile can be removed and installed in new locations or in different designs if desired. It is available in sixteen terrazzo patterns. All-Purpose Terra-Tile resists grease, oils, fats, acids, alkalies and harsh cleansers and requires only occasional mopping and buffing to preserve the high gloss. Robbins Floor Products, Inc., Dept. CUB, Tusculumbia, Ala. (Key No. 462)

### Incinerator

The new Winnen Commercial Incinerator for the quick and efficient dis-

position of refuse without hauling, consumes up to 400 pounds per hour of wet or dry refuse of all kinds. A smaller model handling 100 pounds per hour is also available. Combustion is complete and the large sized C-20 can be installed without brick work or masonry in a relatively short time. Practically all smoke and odors are eliminated through forced draft, a special ventilating system and secondary combustion. Twin burners using natural, manufactured, bottled gas or oil fuel provide a hot, intense flame for quick disposition of refuse and the units are designed for installation



indoors or out. The unit is equipped with safety devices. The Winnen Incinerator Co., Dept. CUB, 932 Broadway, Bedford, Ohio. (Key No. 463)

(Continued on page 80)



### An Answer to every Wraps Problem

Welded steel Valet Racks keep wraps dry, aired and "in press"...end unsanitary locker room conditions...save floor space—fit in anywhere...standard in all strictly modern offices, factories, hotels, clubs, schools, churches, institutions or wherever there is a wraps problem.



Write for Catalog '16

**VOGEL - PETERSON CO.**  
624 So. Michigan Ave., Chicago 5, Ill.

### "WALL-SAVER" Chairs

- PREVENT DAMAGE TO WALLS
- REDUCE CHAIR MAINTENANCE

The back legs of a "Wall-Saver" chair are flared out so that the chair cannot be tipped backwards. No rubber leg bumpers are needed—the bottoms of the legs abut the baseboard while there is still ample clearance between the back of the chair and the wall. This unusual design eliminates the strain to which an ordinary chair is subjected when the sitter "rocks" in it. It also prevents damage to both chair and wall caused by "resting" the back of the chair against the wall. As a result, "Wall-Saver" chairs can pay for themselves through savings.

Right: No. 1082  
"Wall-Saver" Easy  
Chair.

Left: No. 1009½ "Wall-Saver" Straight Chair. (Also available with saddle wood seat, or with upholstered seat and back.)

Write  
for  
Bulletin  
1005-A

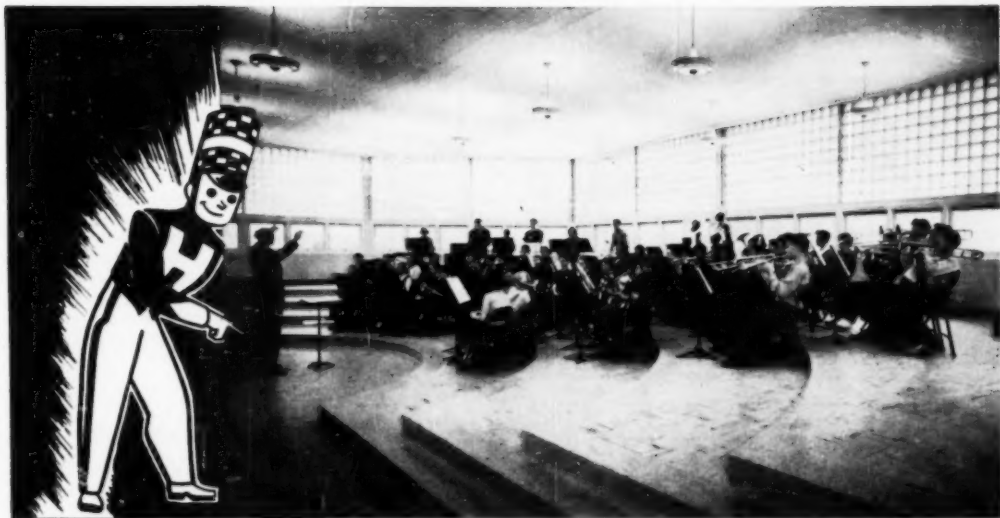


#### "WALL-SAVER" Advantages

1. CANNOT BE TIPPED BACKWARDS
2. CHAIR CAN'T DAMAGE SIDE OR BACK WALL

**EICHENLAUBS**  
For Better Furniture

3201 BUTLER ST., PITTSBURGH 1, PA.  
ESTABLISHED 1873



Hillyard maintains a staff of trained experts (Hillyard Maintainers) for free consultation on floor problems.

\* South Side Junior High School, Kalamazoo, Michigan.

## The Reason Why *Hillyard* FLOOR CARE can secure "First Day Newness" for the Years Ahead

\* This Michigan School Board made a wise decision—called a Hillyard Maintainer for advice on floors. Working closely with the architects for the building, the Hillyard floor expert made his survey, prepared a plan to assure protection to all floors throughout the building. Now in daily use, the new school follows labor-saving Hillyard recommendations for a lifetime of beauty.

### \* Architects

#### LOOK US UP

American Association of  
School Administrators  
Convention

Los Angeles, Calif.—March 8 to  
12 Hillyard Booth No. 136

LOUIS C. KINGSCOTT  
& ASSOCIATES

Tough, glossy, non-skid Hillyard floor finishes specialized for wood, asphalt, rubber, linoleum, cement, terrazzo, magnesite, will give YOU planned protection for your new floor—help you refinish old floors to look like new. You'll welcome Hillyard's easier cost-saving methods. The services of a Hillyard Maintainer are offered schools large or small, without obligation.

ONLY *Hillyard* MAKES HIL-TEX® SEAL the new undercoat treatment that gives asphalt tile and resilient floors longer life and beauty. This trademark is your protection.

### There's a Hillyard Maintainer Near You!

Ready to serve you—with free advice, "on job" help with any school floor problem. Get in touch with him today.

"On Your Staff, Not Your Payroll."



St. Joseph, Missouri

Branches in Principal Cities.

## What's New ...

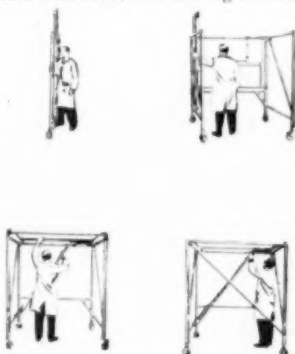
### Incandescent Lighting Fixture

A special incandescent lighting fixture has been developed to be recessed into the wall and mounted approximately two feet above the floor. It provides soft illumination in corridors, aisles, stairs, lounges and other locations. On the exposed face of the fixture there are five wide louvers with shielding cut-off at the horizontal. The unit is designed for a 25 watt lamp and can be installed in very shallow recessing areas. The face trim is furnished in a baked satin aluminum finish. The unit is approved by Underwriters' Laboratories, according to the manufacturer. **The Art Metal Co., Dept. CUB, 1814 E. 40th St., Cleveland 3, Ohio. (Key No. 464)**

### Aluminum Folding Scaffold

The "Fold-A-Way" Scaffold is a folding rolling aluminum scaffold designed for easy erection and carrying. Made up of tubular frames with end frames hinged so that the scaffold opens sideways with no member swinging more than 90 degrees, the scaffold can be erected or dismantled by one man and is designed to prevent danger of collapse or "fold under" during erection. Base, intermediate and top sections are all pre-assembled and have no loose parts.

An internal stairway for ascension and adjustable Lokt-Ring legs on the base section for use on uneven footing are features of the scaffold. The legs are fitted with casters for moving the scaffold.



fold after erection. A simple lever control locks both wheel and swivel securely. Coped joints are fully welded for maximum strength, and adequate bracing is used to ensure rigidity. These lightweight scaffolds are available in base sections, full and half intermediate sections and guard-rail top sections. **Patent Scaffolding Co., Inc., Dept. CUB, 38-21 12th St., Long Island City 1, N. Y. (Key No. 465)**

(Continued on page 82)

### Grill Stands

Two new "Space Saver" grill stands are now available for soda fountain and luncheonette installations. The design offers a choice of straight or offset top for deep fat fryers and up-draft, down-draft or straight out venting. Standard depth permits alignment with other units. The wide, removable, laminated cutting board offers convenient, unobstructed working area. Storage facilities include a readily accessible stainless steel lower shelf, a wide top shelf and self-closing bread drawers. The units are available in 5 feet and 6 feet 6 inch lengths for every need. **The Liquid Carbonic Corp., Dept. CUB, 3100 S. Kedzie Ave., Chicago 23. (Key No. 466)**

### Small-Sized Projector

The Zett 35 is a small slide projector which will project 2 by 2 inch color and black and white transparencies to as much as 10 feet wide, without loss of definition. It measures 4 1/4 by 2 1/4 by 5 inches in size and weighs one and three-quarter pounds. It is equipped with an effective multiple lens condenser system and a specially designed Voigtlander color-corrected anastigmat lens. **Willoughby, Dept. CUB, 110 W. 32nd St., New York 1. (Key No. 467)**



## YOUR OWN SECURITY PROGRAM

Today, every plant needs security protection—to guard against dollar losses, and to prevent sabotage, thievery and accidents. Long-lasting Continental fence provides maximum safety for minimum investment. Contact nearest Continental sales office for a lifetime of protection and for your own fence "security program."

\*Trade Marks.  
Reg. U.S. Pat. Off.

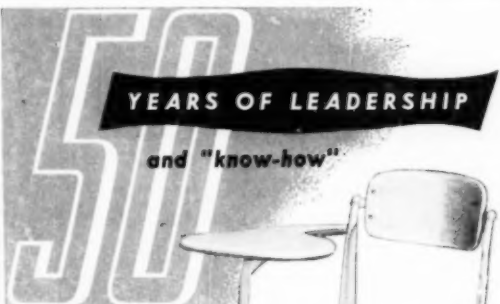
CONTINENTAL STEEL CORPORATION  
Rehoma, Indiana

Please send FREE copy of  
"Planned Protection"—complete manual on property protection.

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_

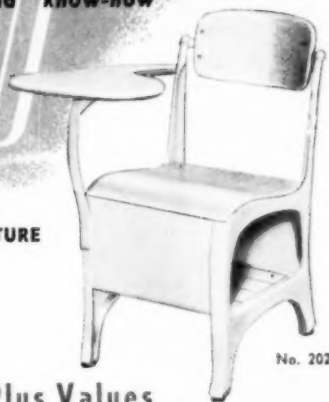


**CONTINENTAL  
STEEL CORPORATION**



## IN PRACTICAL DESIGNING OF SCHOOL FURNITURE

Especially designed to meet high school and college recitation and lecture requirements



## Plus Values

- Large tablet arm in natural position
- Automatic form-fitting back
- Celsyn scratch resistant finish
- Deep roll seat promotes posture
- Rubber cushioned steel glides—kind to floors
- Pressed steel construction. Beautiful suntan color.

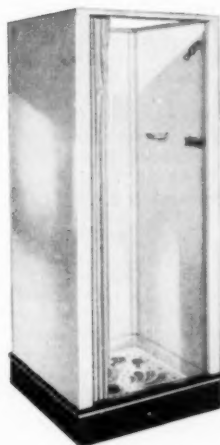
**THE PEABODY SEATING COMPANY, INC.**

BOX 23, NORTH MANCHESTER, INDIANA

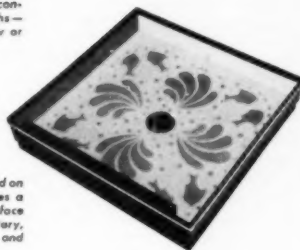


**Leak-Proof  
Trouble-Proof  
Shower Baths**

*for New Building or Remodeling*



Weisways are complete, self-contained, leak-proof shower baths—easily, quickly installed in new or existing buildings.



Vitreous porcelain enamel, fused on heavy enameled iron, provides a non-absorbent glass-hard surface easy to keep spotless and sanitary, as well as being comfortable and safe.

**Weisway**

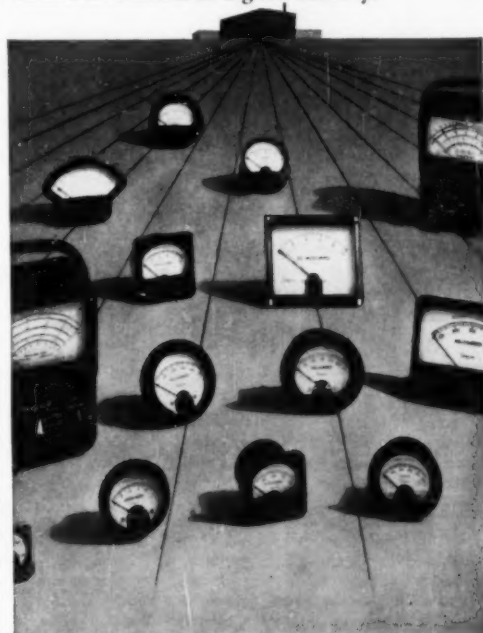
**CABINET SHOWERS**

HENRY WEIS MFG. CO., INC., 1239 Weisway Building, Elkhart, Ind.

# SPECIFY **Simpson** for TOMORROW'S ELECTRICAL ENGINEERS

To provide your engineering students and faculty the very best electronic test equipment *specify* Simpson—instruments that stay accurate!

The World's Largest Makers of Electronic Test Equipment—Simpson is renowned among laboratory and field engineers for painstaking laboratory development effort and quality control that delivers reliable instruments of highest accuracy.



**Mail Coupon below for  
Free Simpson Catalog**



**SIMPSON ELECTRIC COMPANY**  
5200 W. Kinzie, Chicago 44 • CO 1-1221

Please send me the Simpson catalog showing complete line of Simpson Electrical Instruments and Test Equipment.

Name

School

Address

City  Zone  State



## What's New ...

### Product Literature

- Helpful information on how to line new and old basketball courts, the proper preparation and care of gymnasium and other wood floors and the correct use of floor finishing and maintenance products is offered in a new six page folder, "The Key to Gymnasium Floor Finishing," offered by Huntington Laboratories, Inc., Huntington, Ind. Included is information on official basketball rules which affect the painting of basketball court lines. The information is presented in an interesting manner and is illustrated with diagrams and cartoons. (Key No. 468)

- What the Loxit Chalkboard System is, typical chalkboard and tackboard specifications and line drawings showing details of the Loxit Tru-Snap Chalkboard System are included in Catalog B.B. 1953 on the Loxit Chalkboard Setting System issued by Loxit Systems, Inc., 1217 W. Washington Blvd., Chicago 7. The catalog also shows colors in which the chalkboards and tackboards are available, gives full information on bulletin boards and discusses sliding chalkboards and tackboards. (Key No. 469)

- Bulletin No. 52 gives full catalog data on "Simpson Instruments That Stay Accurate." Issued by Simpson Electric Co., 5200 W. Kinzie St., Chicago 44, the booklet illustrates and describes Simpson radio and television set testers, vacuum tube volt-ohmmeter, microscope, oscilloscope calibrator, milliammeters, wattmeters, and other instruments. (Key No. 470)

- "Kitchen Equipment for High Schools and Colleges and the Planning of Home-making and Home Economics Departments" is the title of a new booklet recently released by the Home Economics Department of the Crosley Division, Avco Manufacturing Corp., Cincinnati 25, Ohio. Starting out with a section entitled "What are the trends?" the booklet covers such subjects as what to consider in planning home economics departments, special points to note, the all-purpose homemaking room, the foods laboratory, the equipment laboratory, the demonstration area, remodeling, and how new kitchen equipment can be obtained. Each section is illustrated with photographs and layouts and a special section is directed to the teacher. (Key No. 471)

- "Trouble Free Sash Maintenance" is the title of an illustrated bulletin on the problems of and suggested methods for the economical maintenance of steel and wood sash. Issued by the Tremco Manufacturing Co., 8701 Kinsman Rd., Cleveland 4, Ohio, the bulletin discusses the importance of making buildings tight and draft-free before winter, and discusses methods. (Key No. 472)

- A new booklet has been issued on "Planning the School Library," Booklet LB579, by the Library Bureau Division of Remington Rand Inc., 315 Fourth Ave., New York 10. Containing actual plans and pictures of libraries of all types from all over the country, the booklet fully discusses specifications and equipment. A consultant service enabling any school or library to obtain plans and specifications suited to its special needs is offered by the company. (Key No. 473)

- A free service-inspection plan is offered to all users of Toledo kitchen equipment. Factory-trained service experts will call to check the installation and operation without cost to the user to assure full performance of all Toledo kitchen machines. The new plan is a feature of Toledo service and is available through Toledo Scale Co., Rochester Division, 245 Hollenbeck St., Rochester, N. Y. (Key No. 474)

- The 1953 Allied Radio Catalog, No. 131, is now available. It features an unusually large selection of radio, television and electronics parts and equipment for use in educational institutions, laboratories and shops. Of particular interest is the wide selection of training kits, test equipment, books and diagrams, parts and tubes and other equipment required for radio and electronic training activities. Also of interest are the latest disc and tape recorders plus a wide variety of accessories. The catalog is available from Allied Radio Corp., 833 W. Jackson Blvd., Chicago 7. (Key No. 475)

- Catalog No. 78 issued by The Vollrath Co., Sheboygan, Wis., illustrates and describes the company's complete line of porcelain enamel and stainless steel ware, including commercial kitchenware. Each item, in both stainless steel and porcelain enameled steel, is illustrated by a photograph and specifications are given. The catalog is fully indexed. (Key No. 476)

- Catalog No. 433 gives detailed information on "Mitchell Commercial Fluorescent Lighting" for schools, hospitals, offices and other institutions and commercial buildings. Published by Mitchell Mfg. Co., 2525 N. Clybourn Ave., Chicago 14, the catalog gives complete descriptive information on all models of Mitchell fluorescent lighting fixtures with illustrations and dimensional diagrams for each. (Key No. 477)

- Designed for visual education so that any person can easily understand the simple operation of portable fire extinguishers, colorful instruction tags are now available from the Fyr-Fyter Co., 221 Crane St., Dayton, Ohio. They illustrate and explain in simple steps how to use the various types of extinguishers and the types of fires on which they are effective. (Key No. 478)

- Catalog 25 gives detailed information on Fisher Unitized Laboratory Furniture manufactured by Fisher Scientific Co., 717 Forbes St., Pittsburgh 19, Pa. The principle of this specially developed Fisher laboratory furniture is described as consisting of 21 basic units of standardized steel furniture, available from stock, that can be quickly and easily joined to equip laboratories of any size, shape and type. Specifications on these units are given, together with complete descriptive information and illustrations. Suggested floor plans are shown as well as photographs of actual Unitized laboratories. (Key No. 479)

### Suppliers' News

**General Binding Corp.**, 812 W. Belmont Ave., Chicago 14, manufacturer of compact, low cost plastic binding equipment, has opened a new sales and service office, including warehouse facilities, at 79 Madison Ave., New York 16.

**Iron Fireman Manufacturing Co.**, announces purchase of the **Petroleum Heat and Power Co.**, Stamford, Conn. The company will be known in future as **Iron Fireman Manufacturing Co.**, Petro Division, 3170 W. 106th St., Cleveland 11, Ohio.

**Lyons-Alpha Products Co., Inc.**, 469 Broome St., New York 13, manufacturer and distributor of food service equipment, announces its appointment as national commercial distributor of Waring Blenders to restaurants, hotels and other institutions, by the **Waring Products Corp.**

**Nu-Grain Corporation**, 6033 S. Lafayette Ave., Chicago 21, modernizers and refinishers of furniture, announce the opening of a new office, **Nu-Grain Canada, Ltd.**, at 229 Park St. W., Windsor, Ontario, Canada.

**Pittsburgh Corning Corp.**, 307 Fourth Ave., Pittsburgh 22, Pa., manufacturer of PC Glass Blocks and Foamglas cellular glass insulation, announces the opening of a district sales office at 101 W. 11th St., Kansas City 5, Mo. **Howard G. Jones** has been appointed district manager in charge of the new office.

**Pittsburgh Plate Glass Co.**, 632 Duquesne Way, Pittsburgh, Pa., manufacturer of glass and paint products, announces the opening of a new modern plant in the Empire Industrial Area of **East Point, Ga.**, approximately six miles from Atlanta.

**Service Appliance Corp.**, manufacturer of food preparation equipment, announces removal of its offices from 1775 Broadway, New York 19, to **Norwalk, Connecticut**.

# PRODUCT INFORMATION

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Von Duprin Div., Vonnegut  
Hdwe. Co.
- 447** Rubber-Base Primer  
Tropical Paint & Oil Co.
- 448** Maxim Snow Throwers  
The Maxim Silencer Co.
- 449** Electric Water Cooler  
Westinghouse Electric Corp.
- 450** VP Edison Voicewriter  
Thomas A. Edison, Inc.
- 451** Aluminum Roasters  
The Aluminum Cooking Utensil Co.
- 452** Combination Door Lock  
The Electric-Aire Engineering Corp.
- 453** Metal Partitions  
Martin-Parry Corp.
- 454** Systematic Auto-Stat  
American Photocopy Equipment Co.
- 455** Silverware Cleaner  
Nathan Straus-Duparquet Inc.
- 456** Steel-Pride Locker  
Steel Service Mfg. Co.

**Key**

- 457** Portable Transcription Players  
Masco Electronic Sales
- 458** Steel Locker  
Penn Metal Corp. of Pennsylvania
- 459** Decorative Drapery Line  
Goodall Fabrics Inc.
- 460** Portable Amplifier  
TapeMaster, Inc.
- 461** Dual Magnetic Tape Recorder  
Educational Laboratories Inc.
- 462** All Purpose Terra-Tile  
Robbins Floor Products, Inc.
- 463** Commercial Incinerator  
The Winnen Incinerator Co.
- 464** Incandescent Fixture  
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- 465** Aluminum Scaffold  
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- 466** Grill Stands  
The Liquid Carbonic Corp.
- 467** Projector  
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- 468** "Gymnasium Floor Finishing"  
Huntington Laboratories Inc.

**Key**

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- 470** Bulletin No. 52  
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- 471** "School and College Kitchens"  
Crosley Division, Avco Mfg. Corp.
- 472** "Trouble Free Sash Maintenance"  
Tremco Mfg. Co.
- 473** Booklet LB579  
Remington Rand Inc.
- 474** Service Inspection Plan  
Toledo Scale Co.
- 475** Catalog No. 131  
Allied Radio Corp.
- 476** Catalog No. 78  
The Vollrath Co.
- 477** Mitchell Mfg. Co.  
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- 478** Fire Extinguisher Tags  
Fyr-Fyter Co.
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## TAKE A **BIG** BITE OUT OF KITCHEN COSTS

- Make food preparation time more productive—with Hobart
- Improve sanitization and higher output—with Hobart
- Make the most, in all ways, of all kinds of ingredients—with Hobart
- Fit the machine to the job through choice of capacity—with Hobart
- Minimize "down time"—buy added years of performance—with Hobart
- Enjoy the benefits of a nation-wide trained service organization—with Hobart
- Consolidate planning, purchasing and servicing—with Hobart

Those are the reasons why you see Hobart food and kitchen machines in almost every kitchen in the food service industry—all-Hobart installations in many of

them. To cut costs and raise standards—with the widest choice of machines in the greatest selection of capacities—just call your local on-the-job Hobart representation.

### CLEAN IN DESIGN AND CLEAN IN PERFORMANCE



MIXERS



FOOD SLICERS



PEELERS



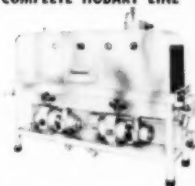
MEAT SAWS



MEAT CHOPPERS



TENDERIZERS



DISHWASHERS

### REPRESENTATIVE MODELS OF THE COMPLETE HOBART LINE



# Hobart

## Food Machines

The World's Largest Manufacturer  
of Food and Kitchen Machines

THE HOBART MANUFACTURING COMPANY, TROY, OHIO

Attention: **DEPT. ADV.**

- ☐ Please send full information on the complete Hobart line of Food and Kitchen Machines.
- ☐ Please have my local Hobart representative call on me.

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# air conditioning goes to college with Johnson *Automatic* temperature control

Designed to accommodate three separate functions in a single structure, the Business Administration, Agriculture and Administrative Offices Building at Arizona State College, Tempe, Arizona, comprises a two-story wing for college administration and a three-story wing for the Schools of Business Administration and of Agriculture.

Completely air conditioned, the building is divided into 19 zones, serving classrooms, laboratories, office areas, lecture halls and auditorium. A Johnson Heating-Cooling Room Thermostat controls a steam coil valve for heating and a modulating attachment on the thermostatic expansion valve for cooling, in each of the individual air conditioning systems. Each of the 19 zones is equipped with Johnson dampers and damper operators for the control of outdoor and return air.

Whether the outdoor temperature is a sizzling 100° or a frosty 32°, Johnson Control *automatically* maintains each section of the building at optimum temperatures, enabling students and college personnel to perform their duties at top efficiency. Equally significant, Johnson Control automatically provides this all-weather comfort and convenience at a decided saving in operating costs.

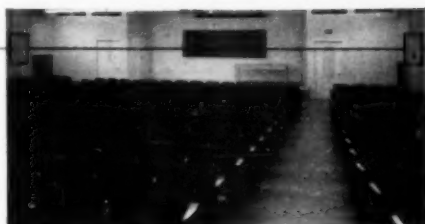
Perhaps your buildings present temperature control problems! Let a Johnson engineer from a nearby branch office explain the desirable features and savings which a Johnson-engineered Control System will bring you. Often, a Johnson System will pay for itself in fuel savings alone. JOHNSON SERVICE COMPANY, Milwaukee 2, Wisconsin. Direct Branch Offices in Principal Cities.



Business Administration, Agriculture and Administrative Offices Building, Arizona State College, Tempe.  
Edward L. Varney Associates, architects & engineers, Phoenix;  
Headman, Ferguson & Carrallo, mechanical engineers, Phoenix



T-432  
Heating-Cooling  
Room-Thermostat



AUDITORIUM



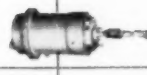
V-306  
Modulating Attachment  
for Thermostatic  
Expansion Valve



EXECUTIVE OFFICE



T-800 Remote  
Bulb Thermostat



D-251  
Piston Damper  
Operator



V-103 Diaphragm  
Coil Valve

**JOHNSON** *Automatic Temperature and*  
MANUFACTURE • APPLICATION • INSTALLATION • SINCE 1885 *Air Conditioning* **CONTROL**